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Report of the Director of Finance 1948

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UNITED STATES DEPARTMENT OF AGRICULTURE

REPORT OF THE DIRECTOR OF FINANCE, 1948

United States Department of Agriculture,
Office of Budget and Finance,
Washington, D. C., October 28, 1948.

Hon. Charles F. Brannan,
Secretary.

Dear Mr. Secretary: Submitted herewith is the report of the Office of Budget and Finance for the fiscal year ended June 30, 1948, including a report of the Department's finances for that year.

Sincerely,

W. A. Jump, *Director.*

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FINANCIAL TABLES

In the report of the Director of Finance for the fiscal year 1947, summary tables were expanded to combine, on as nearly a comparable basis as possible, all corporate and noncorporate transactions, and thus provide statements of total funds available and total funds applied. However, further study indicates that, in view of certain basic differences in methods of financing and other operations of Government corporations and noncorporate agencies, a preferable approach would be to report on each group separately. Such a presentation retains the desirable feature of covering all of the Department's financial activities, and at the same time conforms more nearly to methods used in budget submissions and current reporting. Therefore, the financial tables in this report are presented in two parts, as follows:

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TABLE 1.—*Funds available and obligations, by type of funds, by agencies, and by general type of activity, fiscal year 1948, excluding corporate fund activity* [1]

Item	Funds available [2]	Obligations
By type of funds:		
Appropriated funds	$956,757,923	$854,852,677
Authorization to borrow from the Secretary of the Treasury for loans	406,992,126	313,044,484
Transfers received from appropriations made to agencies outside the Department	644,933,450	636,353,913
Trust funds, and advance working funds for services performed	48,571,601	23,925,764
Total	2,057,255,100	1,828,176,838
By agencies:		
Office of the Secretary	$2,220,989	$2,179,752
Office of Administrator, Research and Marketing Act	147,900	146,952
Office of the Solicitor	2,342,324	2,298,083
Office of Information	2,797,868	2,710,766
Library	752,927	740,461
Bureau of Agricultural Economics	5,614,972	5,480,499
Office of Foreign Agricultural Relations	1,422,417	1,419,090
Extension Service	30,897,277	30,415,668
Agricultural Research Administration:		
Office of Administrator	711,579	694,629
Office of Experiment Stations	10,014,380	9,970,920
Bureau of Animal Industry	58,572,855	54,104,509
Bureau of Dairy Industry	1,300,427	1,290,941
Bureau of Plant Industry, Soils, and Agricultural Engineering	10,599,202	10,476,810
Bureau of Entomology and Plant Quarantine	13,180,028	12,823,400
Bureau of Agricultural and Industrial Chemistry	7,846,589	7,512,488
Bureau of Human Nutrition and Home Economics	1,200,626	1,188,070
Total, Agricultural Research Administration	103,425,686	98,061,767
Forest Service	128,054,412	83,789,236
Soil Conservation Service	47,373,268	45,077,656
Production and Marketing Administration	1,160,191,133	1,109,252,471
Commodity Exchange Authority	532,500	531,145
Farmers Home Administration	125,686,056	107,008,746
Rural Electrification Administration	412,036,087	317,880,834
Farm Credit Administration	8,725,248	5,230,893
Federal Crop Insurance Corporation	15,042,346	14,514,431
Sugar Rationing Administration	960,000	920,000
Office for Food and Feed Conservation	1,000,000	474,974
Working capital fund	[3] 431,441	[3] 43,414
Unallotted funds	7,600,249	----------
Total	2,057,255,100	1,828,176,838
By general type of activity: [4]		
Research, service, and regulatory functions, including pest and plant and animal disease control	$170,778,926	$161,535,832
Agricultural loan, investment, and insurance programs	562,867,218	445,894,929
Production, purchase, diversion, and distribution of agricultural commodities	873,905,440	853,000,583
Conservation and development of agricultural land, water, and forest resources	442,377,430	360,855,560
Departmental administrative, legal, and other central services	7,326,086	6,889,934
Total	2,057,255,100	1,828,176,838

[1] Excludes capital fund activity of the Commodity Credit Corporation, Federal Crop Insurance Corporation, and institutions supervised by the Farm Credit Administration, for which see tables 9 through 13.
[2] Funds provided, fiscal year 1948, including funds available for obligation in subsequent years. For details, see table 2.
[3] Reflects only the amount of the fund plus obligations and reimbursements for work performed for agencies outside the Department, since funds available and obligations for work inside the Department are reflected in the amounts shown above for the various Department agencies.
[4] For identification of items included under each "general type of activity," see Appendix to financial tables, p. 42.

TABLE 2.—*Funds available and obligations, detailed by agency, fiscal year 1948, excluding corporate fund activity* [1]

Agency	Unobligated balances available from funds of prior years [2]	Funds made available in current year		Net transfers, collections, and reimbursements	Total funds available [4]	Obligations [5]
		Source reference [3]	Amount			
Office of the Secretary:						
Appropriated funds:						
Salaries and expenses		(h)	$2,050,000	$156,416	$2,206,416	$2,165,728
Allotments:						
Research and Marketing Act		(b)	11,000		11,000	10,570
Penalty mail costs		(b)	3,573		3,573	3,454
Total, Office of the Secretary			2,064,573	156,416	2,220,989	2,179,752
Working capital fund [6]	[7] $396,701			34,740	431,441	43,414
Office of Administrator, Research and Marketing Act:						
Appropriated funds:						
Allotments:						
Research and Marketing Act		(h)	148,000	−2,050	145,950	145,018
Penalty mail costs				1,950	1,950	1,934
Total, Office of Administrator, Research and Marketing Act			148,000	−100	147,900	146,952
Office of the Solicitor:						
Appropriated funds:						
Salaries and expenses		(b)	2,125,000	134,243	2,259,243	2,221,872
Allotments:						
Supply and distribution of farm labor	15,293				15,293	15,293
Penalty mail costs		(b)	2,446		2,446	2,446
Total	15,293		2,127,446	134,243	2,276,982	2,239,611
Working funds and transfers	1,612			63,730	65,342	58,472
Total, Office of the Solicitor	16,905		2,127,446	197,973	2,342,324	2,298,083
Office of Information:						
Appropriated funds:						
Salaries and expenses		(b)	575,000	169,032	744,032	[8] 775,981
Printing and binding		(h)	1,607,000	184,582	1,791,582	1,773,261
Allotments:						
Supply and distribution of farm labor	1,313				1,313	1,313
Research and Marketing Act		(b)	22,000		22,000	19,712
Penalty mail costs		(h)	58,200		58,200	53,805
Total	1,313		2,262,200	353,614	2,617,127	2,624,072

Trust funds	6,740		9,725		16,465	11,611
Working funds and transfers	14,876			149,400	164,276	75,083
Total, Office of Information	22,929		2,271,925	503,014	2,797,868	2,710,766
Library:						
Appropriated funds:						
Salaries and expenses		(b)	660,000	43,023	703,023	[8] 706,936
Allotments:						
Research and Marketing Act		(b)	5,200		5,200	5,169
Penalty mail costs		(b)	3,375		3,375	3,198
Total			668,575	43,023	711,598	715,303
Trust funds	511		100		611	382
Working funds and transfers	56			40,662	40,718	24,776
Total, Library	567		668,675	83,685	752,927	740,461
Bureau of Agricultural Economics:						
Appropriated funds:						
Economic investigations		(b)	2,000,000	12,779	2,012,779	1,984,610
Crop and livestock estimates		(b)	2,375,400	591	2,375,991	2,357,958
Allotments:						
Special research fund		(b)	55,100		55,100	53,462
Research and Marketing Act		(b)	722,800	−7,505	715,295	682,432
Penalty mail costs		(b)	308,000	2,000	310,000	310,000
Total			5,461,300	7,865	5,469,165	5,388,462
Trust funds	1,343		7,403		8,746	5,717
Working funds and transfers	18,212			118,849	137,061	86,320
Total, Bureau of Agricultural Economics	19,555		5,468,703	126,714	5,614,972	5,480,499
Office of Foreign Agricultural Relations:						
Appropriated funds:						
Salaries and expenses		(b)	503,000	30,030	533,030	530,057
Allotments:						
Exportation and domestic consumption of agricultural commodities		(j)	20,000		20,000	18,433
International Production Control Committees:						
Sugar Act	116	(b)	4,000		4,116	
Salaries and expenses, Agricultural Adjustment Administration	7,346			1,154	8,500	1,000
Research and Marketing Act		(b)	60,600		60,600	60,291
Penalty mail costs		(b)	2,000		2,000	2,000
Total	7,462		589,600	31,184	628,246	611,781
Working funds and transfers				794,171	794,171	[9] 807,309
Total, Office of Foreign Agricultural Relations	7,462		589,600	825,355	1,422,417	1,419,090

See footnotes at end of table.

TABLE 2.—*Funds available and obligations, detailed by agency, fiscal year 1948, excluding corporate fund activity* [1]—Continued

Agency	Unobligated balances available from funds of prior years [2]	Funds made available in current year		Net transfers, collections, and reimbursements	Total funds available [4]	Obligations [5]
		Source reference [3]	Amount			
Extension Service:						
Appropriated funds:						
Payments to States:						
Capper-Ketcham Act		(b)	$1,480,000		$1,480,000	$1,480,000
Bankhead-Jones Act, title II:						
Sec. 21		(b)	12,000,000		12,000,000	12,000,000
Sec. 23		(b)	8,330,000		8,330,000	8,290,550
Additional extension work		(h)	555,000		555,000	555,000
Alaska		(h)	23,950		23,950	23,950
Puerto Rico		(b)	274,000		274,000	274,000
Cooperative agricultural extension work (permanent)		(j)	4,704,710		4,704,710	4,704,626
Administration and coordination of extension work:						
Bankhead-Jones Act, sec. 23, title II		(h)	170,000		170,000	160,390
Other		(b)	827,200	$3,229	830,429	802,896
Allotments:						
Administrative expenses, sec. 392, Agricultural Adjustment Act of 1938				809	809	809
Supply and distribution of farm labor	$1,275,375				1,275,375	881,293
Farm and other private forestry cooperation		(b)	106,343		106,343	102,724
Research and Marketing Act		(h)	226,000	−3,000	223,000	216,019
Penalty mail costs		(h)	908,000	1,000	909,000	909,000
Total	1,275,375		29,605,203	2,038	30,882,616	30,401,257
Trust funds			1,960		1,960	1,919
Working funds and transfers	127			12,574	12,701	12,492
Total, Extension Service	1,275,502		29,607,163	14,612	30,897,277	30,415,668
Agricultural Research Administration:						
Office of Administrator:						
Appropriated funds:						
Salaries and expenses [9]		(b)	409,300		409,300	399,500
Research on Agricultural Problems of Alaska		(b)	144,940	10,460	155,400	150,250
Allotments:						
Special research fund		(b)	116,600		116,600	115,916
Research and Marketing Act		(h)	25,000	−25	24,975	24,926
Penalty mail costs		(b)	400	25	425	335
Total			696,240	10,460	706,700	690,927

Working funds and transfers				4,879	4,879	3,702
Total, Office of Administrator			696,240	15,339	711,579	694,629
Office of Experiment Stations:						
Appropriated funds:						
Payments to States:						
Hatch Act		(b)	720,000		720,000	719,235
Adams Act		(b)	720,000		720,000	719,928
Purnell Act		(b)	2,880,000		2,880,000	2,875,667
Bankhead-Jones Act, title I		(b)	2,661,268		2,661,268	2,659,408
Hawaii		(b)	90,000		90,000	87,367
Puerto Rico		(b)	90,000		90,000	90,000
Salaries and expenses:						
Administration of grants and coordination of research with States		(b)	211,000		211,000	206,178
Federal experiment station, Puerto Rico		(b)	114,700	242	114,942	114,721
Allotments:						
Special research fund		(h)	24,000		24,000	23,962
Research and Marketing Act		(b)	2,514,000	−11,560	2,502,440	2,473,829
Penalty mail costs		(b)	630	100	730	625
Total, Office of Experiment Stations			10,025,598	−11,218	10,014,380	9,970,920
Bureau of Animal Industry:						
Appropriated funds:						
Animal husbandry		(b, d)	1,323,400	−436	1,322,964	1,316,994
Diseases of animals		(b)	1,045,000	139	1,045,139	1,037,042
Eradicating tuberculosis and Bang's disease		(b)	6,750,000	−42,283	6,707,717	6,038,811
Inspection and quarantine		(b)	1,225,197	639	1,225,836	1,166,212
Virus Serum Toxin Act		(b)	315,000		315,000	[8] 317,064
Meat inspection [10]		(b)	5,000,000	11,363,773	16,363,773	13,524,639
Marketing agreements, hog-cholera virus and serum				43,000	43,000	42,623
Eradication of foot-and-mouth and other contagious diseases of animals [11]	347,549	(a, b, d, i)	30,500,000	−5,080	30,842,469	29,962,386
Allotments:						
Special research fund		(b)	350,900	47	350,947	349,889
Research and Marketing Act		(b)	244,500	−150	244,350	238,873
Penalty mail costs		(b)	24,160	150	24,310	22,812
Total	347,549		46,778,157	11,359,799	58,485,505	54,017,345
Trust funds:						
Expenses and refunds, inspection and certification of canned wet animal foods	9,640		68,907		78,547	[8] 78,858
Working funds and transfers	1,000			7,803	8,803	8,306
Total, Bureau of Animal Industry	358,189		46,847,064	11,367,602	58,572,855	54,104,509

See footnotes at end of table.

TABLE 2.—*Funds available and obligations, detailed by agency, fiscal year 1948, excluding corporate fund activity* [1]—Continued

Agency	Unobligated balances available from funds of prior years [2]	Funds made available in current year		Net transfers, collections, and reimbursements	Total funds available [4]	Obligations [5]
		Source reference [3]	Amount			
Agricultural Research Administration—Continued						
Bureau of Dairy Industry:						
Appropriated funds:						
Salaries and expenses		(b)	$1,016,300	−$473	$1,015,827	$1,012,766
Allotments:						
Special research fund		(b)	64,200		64,200	63,636
Research and Marketing Act		(b)	219,100	−200	218,900	213,176
Penalty mail costs		(b)	1,300	200	1,500	1,363
Total, Bureau of Dairy Industry			1,300,900	−473	1,300,427	1,290,941
Bureau of Plant Industry, Soils, and Agricultural Engineering:						
Appropriated funds:						
Field crops		(b)	2,784,000	12,735	2,796,735	2,776,776
Fruit, vegetable, and specialty crops		(b)	2,445,000	296	2,445,296	2,431,136
Forest diseases		(b)	379,280	15,754	395,034	394,015
Soils, fertilizers, and irrigation		(b)	1,466,000	28,236	1,494,236	[8] 1,513,048
Agricultural engineering		(b)	637,000	30,478	667,478	[8] 675,248
National Arboretum		(b)	436,900		436,900	372,685
Southern Great Plains Field Station		(b)	45,600		45,600	45,597
Allotments:						
Salaries and expenses, Office of Administrator, ARA (plant-industry experiment farm)		(b)	72,200		72,200	72,200
Special research fund		(b)	454,300	1,223	455,523	453,673
Rubber investigations	$56				56	
Soil-conservation operations		(b)	188,500	1,121	189,621	189,196
Payments to counties from submarginal-land program (permanent)	12				12	12
Research on strategic and critical agricultural materials		(b)	170,000		170,000	[8] 170,039
Research and Marketing Act		(b)	1,011,450	−7,200	1,004,250	988,133
Penalty mail costs		(b)	8,900	900	9,800	9,800
Total	68		10,099,130	83,543	10,182,741	10,091,558
Trust funds	23,072		18,188		41,260	29,081
Working funds and transfers	189			375,012	375,201	356,171
Total, Bureau of Plant Industry, Soils, and Agricultural Engineering	23,329		10,117,318	458,555	10,599,202	10,476,810
Bureau of Entomology and Plant Quarantine:						
Appropriated funds:						
Insect investigations		(b, e, f)	3,081,300	23,069	3,104,369	2,998,519

Insect and plant disease control		(b, f)	3,146,300	74,775	3,221,075	3,200,724
Foreign plant quarantines		(b)	2,000,000	290	2,000,290	1,948,779
Control of emergency outbreaks of insects and plant diseases		(b, f)	2,470,000	23,921	2,493,921	2,461,852
Allotments:						
Special research fund		(b)	16,900		16,900	16,658
Tussock-moth control	9,336				9,336	8,176
Forest Pest Control Act		(f)	14,000		14,000	3,603
White pine blister rust control		(b)	1,193,350	28,060	1,221,410	1,215,269
Research and Marketing Act		(b)	252,000	−698	251,302	243,372
Penalty mail costs		(b)	13,950	650	14,600	14,200
Total	9,336		12,187,800	150,067	12,347,203	12,111,152
Trust funds	107,319		180,779		288,098	252,504
Working funds and transfers	311,473			233,254	544,727	459,744
Total, Bureau of Entomology and Plant Quarantine	428,128		12,368,579	383,321	13,180,028	12,823,400
Bureau of Agricultural and Industrial Chemistry:						
Appropriated funds:						
Agricultural chemical investigations		(b)	511,500		511,500	488,621
Naval stores investigations		(b)	152,550	114	152,664	134,595
Regional research laboratories		(b)	5,000,000		5,000,000	4,830,604
Allotments:						
Research on strategic and critical agricultural materials		(b)	179,000		179,000	155,085
Special research fund		(h)	66,600		66,600	65,512
Research and Marketing Act		(h)	1,804,200	−2,000	1,802,200	1,760,866
Penalty mail costs		(b)	3,400	500	3,900	3,900
Total			7,717,250	−1,386	7,715,864	7,439,183
Trust funds	413		3,000		3,413	1,616
Working funds and transfers	127,312				127,312	71,689
Total, Bureau of Agricultural and Industrial Chemistry	127,725		7,720,250	−1,386	7,846,589	7,512,488
Bureau of Human Nutrition and Home Economics:						
Appropriated funds:						
Salaries and expenses		(b)	800,000	−2,270	797,730	795,529
Allotments:						
Special research fund		(b)	37,400		37,400	37,272
National School Lunch Act				47,000	47,000	45,744
Research and Marketing Act		(b)	312,500	−340	312,160	303,292
Penalty mail costs		(b)	950	340	1,290	1,290
Total			1,150,850	44,730	1,195,580	1,183,127
Working funds and transfers	46			5,000	5,046	4,943
Total, Bureau of Human Nutrition and Home Economics	46		1,150,850	49,730	1,200,626	1,188,070

See footnotes at end of table.

TABLE 2.—*Funds available and obligations, detailed by agency, fiscal year 1948, excluding corporate fund activity* [1]—Continued

Agency	Unobligated balances available from funds of prior years [2]	Funds made available in current year		Net transfers, collections, and reimbursements	Total funds available [4]	Obligations [5]
		Source reference [3]	Amount			
Forest Service:						
Appropriated funds:						
General administrative expenses		(b)	$650,000	$11,166	$661,166	[8] $668,425
National-forest protection and management		(b, f)	24,489,891	4,304,072	28,793,963	[8] 28,968,059
Fighting forest fires		(b, f)	5,032,000	63,421	5,095,421	5,082,041
Forest and range management investigations		(b)	2,475,000	53,356	2,528,356	[8] 2,529,309
Forest products		(b)	1,250,000	18,814	1,268,814	1,265,928
Forest-resources investigations		(b)	822,000	46,496	868,496	[8] 870,843
Forest-fire cooperation		(b)	9,000,000	−60,645	8,939,355	8,937,612
Acquisition of lands for national forests		(b)	750,000		750,000	746,928
Acquisition of lands from national-forest receipts		(b)	136,686		136,686	88,763
Emergency reconstruction and repair		(i)	4,000,000		4,000,000	11,128
Forest roads and trails:						
Forest highways	$41,533	(b, h, i)	[12] 25,600,000	10,631	25,652,164	5,325,268
Forest development roads and trails	211,493	(b, h)	[13] 20,750,000	162,427	21,123,920	10,450,480
National-forests fund:						
Payments to States and Territories (permanent)		(j)	4,576,760		4,576,760	4,576,760
Payments to school funds, Arizona and New Mexico (permanent)		(j)	49,219		49,219	49,219
Roads and trails for States (permanent)	1,380,391	(j)	1,830,704	50,855	3,261,950	1,937,328
Allotments:						
Farm and other private forestry cooperation		(b)	703,157	11,761	714,918	[8] 716,412
White pine blister rust control		(b)	1,974,650	3,494	1,978,144	1,973,385
Control of tree-insect epidemics	96,267			7,069	103,336	103,062
Tussock-moth control	54,627				54,627	
Flood control	916,677	(b, e)	366,750	147	1,283,574	977,353
Payments to counties from submarginal land program (permanent)	5,498	(j)	7,012		12,510	12,510
Administrative expenses, conservation and use of agricultural land resources				19,513	19,513	17,620
Local administration, sec. 388, Agricultural Adjustment Act of 1938				97,000	97,000	96,314
Forest Pest Control Act		(f)	794,000	36	794,036	595,070
Research and Marketing Act		(b)	135,000	−1,100	133,900	133,339
Penalty mail costs		(b)	41,000		41,000	41,000
Total	2,706,486		105,433,829	4,798,513	112,938,828	76,174,156
Trust funds:						
Cooperative work	6,419,189		5,386,350	9,554	11,815,093	4,726,985
Construction of forest-access roads to standing timber	2,156,220			48,247	2,204,467	2,202,535
Other	3,907		2,000		5,907	4,638
Total	8,579,316		5,388,350	57,801	14,025,467	6,934,158

Working funds and transfers	476,883			613,234	1,090,117	680,922
Total, Forest Service	11,762,685		110,822,179	5,469,548	128,054,412	83,789,236
Soil Conservation Service:						
Appropriated funds:						
Soil conservation research		(b)	1,048,000	15,119	1,063,119	1,060,147
Soil conservation operations		(b)	37,811,500	125,531	37,937,031	37,877,541
Land utilization and retirement of submarginal land		(b)	1,600,000	−114,135	1,485,865	1,480,207
Water conservation and utilization projects	1,289,401			3,262	1,292,663	373,698
Excess payments, submarginal land program		(j)	539		539	539
Allotments:						
Flood control	1,855,081	(b, e)	2,614,250	8,938	4,478,269	3,546,425
Payments to counties from submarginal land program (permanent)	182,086	(j)	208,439	−1	390,524	390,524
Research and Marketing Act		(b)	83,600	−155	83,445	82,879
Penalty mail costs		(b)	50,000	53	50,053	49,847
Total	3,326,568		43,416,328	38,612	46,781,508	44,861,807
Trust funds:						
Operation and maintenance, water-distribution systems, water-conservation and utilization projects	11,246		10,533	2,806	24,585	10,888
Payments in lieu of taxes and operation and maintenance costs, water-conservation and utilization projects	72,816		107,645		180,461	47,155
Other	10,362		61,070		71,432	55,136
Total	94,424		179,248	2,806	276,478	113,179
Working funds and transfers	196,078			119,204	315,282	102,670
Total, Soil Conservation Service	3,617,070		43,595,576	160,622	47,373,268	45,077,656
Production and Marketing Administration:						
Appropriated funds:						
Conservation and use of agricultural land resources		(b)	228,000,000	12,850,712	240,850,712	213,633,325
Administrative expenses, sec. 392, Agricultural Adjustment Act of 1938				8,156,599	8,156,599	7,946,079
Local administration, sec. 388, Agricultural Adjustment Act of 1938				23,013,163	23,013,163	22,540,476
National School Lunch Act		(f)	5,000,000	64,820,615	69,820,615	69,022,148
Market news service		(b)	1,566,250	73,775	1,640,025	1,636,541
Market inspection of farm products		(b)	712,000	257,936	969,936	[8] 1,080,234
Marketing farm products		(b)	1,000,000	4,538	1,004,538	956,092
Tobacco Acts		(b)	1,552,000	40,627	1,592,627	1,561,838
Perishable Agricultural Commodities, Produce Agency, and Standard Container Acts		(b)	294,000		294,000	286,450
Cotton Statistics, Classing, Standards, and Futures Acts		(b)	1,399,000	5,954	1,404,954	[8] 1,413,084
United States Grain Standards Act		(b)	1,128,000	170	1,128,170	1,127,736
United States Warehouse Act		(b)	585,000	−20,000	565,000	546,040
Federal Seed Act		(b)	152,500	406	152,906	151,260
Packers and Stockyards Act		(b)	528,000		528,000	518,321
Naval Stores Act		(b)	41,000	1,000	42,000	[8] 42,104
Insecticide Act		(b, d)	368,500	102	368,602	357,545
Freight rates for farm products		(b)	138,000	−5,000	133,000	124,925

See footnotes at end of table.

TABLE 2.—*Funds available and obligations, detailed by agency, fiscal year 1948, excluding corporate fund activity* [1]—Continued

Agency	Unobligated balances available from funds of prior years [2]	Funds made available in current year		Net transfers, collections, and reimbursements	Total funds available [4]	Obligations [5]
		Source reference [3]	Amount			
Production and Marketing Administration—Continued						
Appropriated funds—Continued						
Allotments:						
Salaries and expenses, Agricultural Adjustment Administration	$32,012				$32,012	
Sugar Act	22,222	(b)	$54,996,000	$−1,097,135	53,921,087	$53,909,462
Exportation and domestic consumption of agricultural commodities		(j)	84,003,930	−24,036	83,979,894	75,740.628
Supply and distribution of farm labor	3,597,821			427,746	4,025,567	2,881,590
Eradication of foot-and-mouth and other contagious diseases of animals				[14] 11,575,000	11,575,000	11,386,662
Administration of Price Adjustment Act of 1938	335				335	
Exportation and domestic consumption of agricultural commodities, cotton price adjustment	536				536	
Special research fund		(b)	17,000		17,000	16,991
Research and Marketing Act		(b)	1,120,100	−5,250	1,114,850	930,337
Penalty mail costs		(b)	1,374,610	2,300	1,376,910	1,376,910
Total	3,652,926		383,975,890	120,079,222	507,708,038	469,186,778
Trust funds:						
Moisture content and grade determinations for Commodity Credit Corporation	1,367,441		966,294	−1,998,561	335,174	
Indemnity fund, county associations			62,573		62,573	774
Proceeds, distilled-spirits industry	1,142,447				1,142,447	
Expenses and refunds, inspection and grading of farm products	2,541,778		5,128,834		7,670,612	4,968,967
Grading of agricultural commodities for Commodity Credit Corporation	325,317		816,209		1,141,526	821,722
Other	3,225		2,742		5,967	5,536
Total	5,380,208		6,976,652	−1,998,561	10,358,299	5,796,999
Working funds and transfers	299,710			497,223	796,933	659,315
Lend-lease funds	597,438			−225,000	372,438	248,681
United Nations Relief and Rehabilitation Administration funds				700,000	700,000	662,011
Assistance to Greece and Turkey				31,500,000	31,500,000	30,968,484
Relief assistance to countries devastated by war				207,275,857	207,275,857	206,739,323
Foreign Aid, Austria, France, and Italy				244,916,068	244,916,068	240,180,780

Foreign Aid, China				16, 306, 000	16, 306, 000	16, 196, 378
Transfers from Economic Cooperation Administration				140, 257, 500	140, 257, 500	138, 613, 722
Total, Production and Marketing Administration	9, 930, 282		390, 952, 542	759, 308, 309	1, 160, 191, 133	1, 109, 252, 471
Commodity Exchange Authority:						
Appropriated funds:						
Commodity Exchange Act		(b)	530, 000		530, 000	528, 645
Allotment:						
Penalty mail costs		(b)	2, 500		2, 500	2, 500
Total, Commodity Exchange Authority			532, 500		532, 500	531, 145
Farmers Home Administration:						
Appropriated funds:						
Salaries and expenses		(b)	21, 000, 000	26, 862	21, 026, 862	20, 879, 647
Farm tenancy loans		(b)	15, 000, 000		15, 000, 000	14, 480, 188
Production and subsistence loans		(h)	60, 000, 000		60, 000, 000	59, 996, 090
Farm tenant mortgage insurance fund		(h)	[15] 1, 000, 000	18, 139	1, 018, 139	1, 000, 000
Development of water facilities, arid and semiarid areas		(h)	1, 750, 000		1, 750, 000	1, 729, 717
Loans to farmers, 1948 flood damage		(i)	6, 000, 000		6, 000, 000	
Allotment:						
Penalty mail costs		(h)	190, 000		190, 000	159, 322
Total			104, 940, 000	45, 001	104, 985, 001	98, 244. 964
Trust funds:						
Payments in lieu of taxes and for operation and maintenance of resettlement projects	1, 197, 607				1, 197, 607	309, 826
State rural rehabilitation corporation funds	5, 087, 799		14, 288, 758	727	19, 377, 284	8, 383, 903
Liquidation of deposits, lease and purchase contracts	69, 531		39, 731	20	109, 282	70, 047
Other	14, 119		2, 763		16, 882	6
Total	6, 369, 056		14, 331, 252	747	20, 701, 055	8, 763, 782
Total, Farmers Home Administration	6, 369, 056		119, 271, 252	45, 748	125, 686, 056	107, 008, 746
Rural Electrification Administration:						
Appropriated funds:						
Salaries and expenses		(b)	5, 000, 000	40	5, 000, 040	4, 816, 251
Loans and purchase of property	21, 385				21, 385	
Allotment:						
Penalty mail costs		(b)	18, 000		18, 000	18, 000
Total	21, 385		5, 018, 000	40	5, 039, 425	4, 834, 251
Authorization:						
Loans (authorizations to borrow from the Secretary of the Treasury)	6, 992, 126	(b, g)	400, 000, 000		406, 992, 126	313, 044, 484
Working funds and transfers	4, 536				4, 536	2, 099
Total, Rural Electrification Administration	7, 018, 047		405, 018, 000	40	412, 036, 087	317, 880, 834

See footnotes at end of table.

TABLE 2.—*Funds available and obligations, detailed by agency, fiscal year 1948, excluding corporate fund activity* [1]—Continued

Agency	Unobligated balances available from funds of prior years [2]	Funds made available in current year		Net transfers, collections, and reimbursements	Total funds available [4]	Obligations [5]
		Source reference [3]	Amount			
Farm Credit Administration:						
Appropriated funds:						
Salaries and expenses		(b)	$3,014,734	$102,401	$3,117,135	$2,939,338
Administrative expenses and refunds	$194,554			−194,554		
Supervisory expense funds	5,471			−5,471		
Agricultural marketing revolving fund	3,706,173			956,456	4,662,629	1,407,430
Allotments:						
Research and Marketing Act		(b)	82,950	−2,175	80,775	80,120
Penalty mail costs		(b)	12,500	25	12,525	12,500
Total	3,906,198		3,110,184	856,682	7,873,064	4,439,388
Working funds and transfers				852,184	852,184	791,505
Total, Farm Credit Administration	3,906,198		3,110,184	1,708,866	8,725,248	5,230,893
Federal Crop Insurance Corporation:						
Appropriated funds:						
Administration of Federal Crop Insurance Act		(b)	5,000,000	346	5,000,346	4,481,836
Appropriation to Secretary of Treasury for subscriptions to capital stock		(b)	10,000,000		10,000,000	10,000,000
Allotment:						
Penalty mail costs		(b)	42,000		42,000	32,595
Total, Federal Crop Insurance Corporation			15,042,000	346	15,042,346	14,514,431
Office for Food and Feed Conservation:						
Transfer [16]				1,000,000	1,000,000	474,974
Sugar Rationing Administration: [17]						
Appropriated funds:						
Salaries and expenses		(a, d)	960,000	−996	959,004	919,004
Allotment:						
Penalty mail costs				996	996	996
Total, Sugar Rationing Administration			960,000		960,000	920,000

Unallotted funds:[18]						
Appropriated funds:						
White pine blister rust control-transfer to Department of Interior		(b)	582,000	−582,000		
Flood control		(b, e, b)	[19] 6,019,000	−19,000	6,000,000	
Exportation and domestic consumption of agricultural commodities		(j)	65,000,000	−65,000,000		
Supply and distribution of farm labor	955,666				955,666	
Salaries and expenses, Agricultural Adjustment Administration	234,940			−44,154	190,786	
Administrative expenses, sec. 392, Agricultural Adjustment Act of 1938				191	191	
Forest Pest Control Act		(f)	35,000	−35,000		
Penalty mail costs		(b)	416,106		416,106	
Total	1,190,606		72,052,106	−65,679,963	7,562,749	
Transfers from Economic Cooperation Administration				37,500	37,500	
Total, unallotted	1,190,606		72,052,106	−65,642,463	7,600,249	
Grand total	46,470,982		1,294,529,223	716,254,895	2,057,255,100	1,828,176,838

[1] Excludes capital fund activity of the Commodity Credit Corporation, Federal Crop Insurance Corporation, and institutions supervised by the Farm Credit Administration, for which see tables 9–13.

[2] In those instances where transactions occurred during the year which affected balances of funds available from prior years, such as withdrawal or return of appropriation transfer and working fund balances and cancellation or other adjustment of obligations incurred in prior years, adjustment has been made of the balances available at the beginning of the year.

[3] For key to source references, see end of footnotes.

[4] Includes amounts budgeted as savings in fiscal year 1948, or for obligation in subsequent years.

[5] As of June 30, 1948.

[6] Since obligations for reimbursable work performed under this fund for agencies of the Department, amounting in the fiscal year 1948 to $1,190,371 are included under the agencies for which services were rendered, they have been excluded, together with reimbursements for such services, from the amounts shown on this line.

[7] In addition, accounts receivable in the amount of $3,299 were outstanding, the total working capital fund being $400,000. The collections of these items is reflected in the column for "net transfers, collections, and reimbursements."

[8] Obligations exceed funds available due to normal delay in collection of reimbursements.

[9] Excludes reimbursable transactions relating to other appropriations of the Department of Agriculture for which obligations are included under the agencies to which services were rendered.

[10] The Department of Agriculture Appropriation Act, 1948, provided a working capital fund of $5,000,000 for meat inspection on the basis that this fund would be reimbursed through payment by meat packers and others receiving inspection services of the entire cost of rendering such services.

[11] Funds made available for the protection of the livestock industry of the United States against the outbreak of foot-and-mouth disease in Mexico, including disease eradication and quarantine activities in Mexico pursuant to the authority of Public Law 8, 80th Cong.

[12] Includes $5,300,000 appropriated and made immediately available in the Department of Agriculture Appropriation Act, 1949 (Public Law 712, 80th Cong.), approved June 19, 1948; and $15,000,000 appropriated and made immediately available in the Second Deficiency Appropriation Act, 1948 (Public Law 785, 80th Cong.), approved June 25, 1948.

[13] Includes $9,750,000 appropriated and made immediately available in the Department of Agriculture Appropriation Act, 1949 (Public Law 712, 80th Cong.), approved June 19, 1948.

[14] This amount was reallotted to the Production and Marketing Administration for services performed for the Bureau of Animal Industry incident to the phase of the foot-and-mouth disease program involving purchase of canned meat and meat products in northern Mexico to aid in reducing the concentration of cattle in that section of Mexico and thus minimize to the extent possible the danger of further outbreaks of the disease.

[15] This appropriation was used to establish the farm-tenant mortgage insurance fund authorized by the Farmers Home Administration Act. The obligations of $1,000,000 represent the temporary investment of the fund pending the necessity for payments arising from mortgage insurance activities.

[16] Available for the food and feed conservation activities authorized by section 8 of Public Law 395, 80th Cong.

[17] This activity, which was made the responsibility of the Secretary of Agriculture by the Sugar Control Extension Act of 1947 and which was financed in the fiscal year 1947 by transfer of funds from the Office of Temporary Controls, was terminated on July 28, 1947.

[18] Includes amounts budgeted as savings in fiscal year 1948, or reserved for obligations in subsequent years.

[19] Includes $6,000,000 appropriated and made immediately available in the Department of Agriculture Appropriation Act, 1949 (Public Law 712, 80th Cong.), approved June 19, 1948.

KEY TO SOURCE REFERENCES

a. Emergency Appropriation Act, 1948.
b. Department of Agriculture Appropriation Act, 1948.
c. Government Corporations Appropriation Act, 1948.
d. Supplemental Appropriation Act, 1948.
e. Second Supplemental Appropriation Act, 1948.
f. Urgent Deficiency Appropriation Act, 1948.
g. First Deficiency Appropriation Act, 1948.
b. Department of Agriculture Appropriation Act, 1949.
i. Second Deficiency Appropriation Act, 1948.
j. Permanent appropriation.

TABLE 3.—*Summary of appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*

[Includes all supplemental and deficiency appropriations enacted to date and where necessary, 1947 and 1948 figures are adjusted for comparability on basis of appropriation structure in 1949]

Bureau or item	Appropriations		
	1947 [1]	1948	1949 [2]
Production and Marketing Administration:			
Conservation and use of agricultural land resources	$314,246,000	[3] $228,000,000	[3] $150,000,000
Sugar Act	53,500,000	55,000,000	72,000,000
Exportation and domestic consumption of agricultural commodities (sec. 32 funds)	190,407,158	149,023,930	132,947,728
Less transfer to "National School Lunch Act"	−75,000,000	−65,000,000	−75,000,000
Available for sec. 32 purposes	115,407,158	84,023,930	57,947,728
National School Lunch Act	81,000,000	70,000,000	75,000,000
Marketing services	10,185,112	9,475,500	9,615,600
Total, Production and Marketing Administration (excluding Commodity Credit Corporation) [4]	574,338,270	446,499,430	364,563,328
Supply and distribution of farm labor	17,000,000	----------	----------
Commodity Exchange Authority	511,000	530,000	530,000
Federal Crop Insurance Corporation:			
Salaries and expenses	7,340,000	5,000,000	[5] 3,725,000
Appropriation to Secretary of Treasury for subscription to capital stock	20,000,000	10,000,000	----------
Soil Conservation Service	44,722,282	39,048,000	45,048,000
Land utilization program (title III, Farm Tenant Act)	1,559,000	1,600,000	1,125,000
Payments to counties, submarginal land program	187,596	215,450	206,000
Water conservation and utilization program	[6] 700,000	(7)	(7)
Water facilities, arid and semiarid areas	1,750,000	1,750,000	1,750,000
Farmers Home Administration:			
Farm tenancy loans	50,000,000	15,000,000	15,000,000
Production and subsistence loans	92,169,877	60,000,000	75,000,000
Farm tenant mortgage insurance fund	----------	1,000,000	----------
Salaries and expenses	35,609,637	21,000,000	22,000,000
Loans to farmers, 1948 flood damage	----------	6,000,000	----------
Total, Farmers Home Administration	177,779,514	103,000,000	112,000,000
Rural Electrification Administration:			
Administrative expenses	5,550,000	5,000,000	5,675,000
Loans (borrowing authorizations)	250,000,000	400,000,000	400,000,000
Farm Credit Administration (salaries and expenses):			
Direct appropriation	584,000	561,000	500,000
Assessments against member institutions of the Farm Credit System	2,604,601	2,519,456	2,336,700
Agricultural Research Administration:			
Office of the Administrator (including Agricultural Research Center)	513,500	481,500	406,300
Special research fund	1,295,366	1,203,000	1,230,000
Research on strategic and critical agricultural materials (rubber investigations)	----------	349,000	349,000
Research on agricultural problems of Alaska	----------	144,940	185,940
Office of Experiment Stations (principally payments to States)	7,572,408	7,486,968	7,682,968
Bureau of Animal Industry:			
Meat inspection	10,400,000	[8] 5,000,000	[8] 11,500,000
Remount Service	----------	----------	425,000
Eradication of foot-and-mouth and other contagious diseases of animals	10,805,000	[9] 30,500,000	(9)
Other work of the Bureau	10,623,700	10,658,597	10,300,500
Total, Bureau of Animal Industry	31,828,700	46,158,597	22,225,500
Bureau of Dairy Industry	1,093,812	1,016,300	1,050,000
Bureau of Plant Industry, Soils, and Agricultural Engineering	7,534,033	8,193,780	8,254,470
Bureau of Entomology and Plant Quarantine:			
Other than control of emergency outbreaks	7,086,700	7,512,200	8,310,000
"Control of emergency outbreaks of insects and plant diseases"	2,800,000	2,470,000	1,750,000
Bureau of Agricultural and Industrial Chemistry	5,491,546	5,664,050	5,634,050
Bureau of Human Nutrition and Home Economics	997,000	800,000	813,000
Total, Agricultural Research Administration	66,213,065	81,480,335	57,891,228

See footnotes at end of table.

TABLE 3.—*Summary of appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*—Continued

Bureau or item	Appropriations		
	1947 [1]	1948	1949 [2]
Research and Marketing Act of 1946		$9,000,000	$13,850,000
Control of forest pests (including white pine blister rust control)	$7,051,935	5,433,091	4,540,400
Tussock moth control	395,000		
Forest Service (excluding fighting forest fires and emergency construction and repair)	47,130,838	46,744,358	47,456,592
Fighting forest fires	4,044,000	5,032,000	100,000
Emergency construction and repair (flood damage)		4,000,000	
Forest roads and trails:			
Forest highways	13,714,222	5,300,000	12,800,000
Forest development roads	12,500,000	11,000,000	9,750,000
Total, forest roads and trails	26,214,222	16,300,000	22,550,000
Flood control [10]	2,100,000	3,000,000	6,000,000
Extension Service (principally payments to States)	28,230,860	28,364,860	31,498,860
Office of the Secretary (including immediate Office of the Secretary, and Offices of Budget and Finance, Plant and Operations, Personnel, and Hearing Examiners)	2,046,563	2,086,836	2,033,000
Office of Solicitor	2,437,000	2,083,000	2,074,500
Office of Information:			
Salaries and expenses	665,637	580,164	580,000
Printing and binding	1,310,600	1,607,000	1,800,000
Library	618,000	660,000	600,000
Bureau of Agricultural Economics	4,772,707	4,363,900	4,363,900
Office of Foreign Agricultural Relations	712,000	503,000	503,000
Penalty mail (sec. 2, Public Law 364, 78th Cong.)	3,186,000	3,486,000	(11)
Sugar Rationing Administration	[12] 4,256,000	960,000	
Deduct amounts included in above figures transferred for Pay Act costs (First Deficiency Appropriation Act 1947)	−15,631,167		
Total, appropriations, reappropriations, and authorizations to borrow from RFC and Secretary of the Treasury	1,290,379,523	1,231,407,880	1,133,300,508

[1] Individual items in 1947 column reflect amounts transferred for additional costs due to the Federal Employees Pay Act of 1946 pursuant to the First Deficiency Appropriation Act, 1947.

[2] The 1949 column does not include any amounts required for additional costs due to "Postal Rate Revision and Federal Employees Salary Act, 1948."

[3] In addition, funds available from advance conservation material fund: 1948, $37,635,000; 1949, $5,072,000. The 1949 act authorizes the formulation of a 1949 crop year program in the amount of $262,509,000.

[4] Capital funds of Commodity Credit Corporation were made available as follows for administrative expenses of the Corporation: 1947, $8,760,000; 1948, $8,450,000; 1949, $7,575,000.

[5] In addition, the act provides that the unobligated balance of the 1948 appropriation shall be available for liquidation of the 1947 and prior crop-year programs.

[6] In addition, prior year balances available.

[7] Prior year unobligated balances available.

[8] The Agricultural Appropriation Act, 1948 provided $5,000,000 as a working capital fund to be reimbursed from fees charged packers for total cost of meat inspection services effective July 1, 1947. In lieu thereof, the 1949 Act provides a direct appropriation to finance the inspection service.

[9] Includes $25,400,000 appropriated in Second Deficiency Appropriation Act, 1948, to repay funds transferred in 1948 from the Commodity Credit Corporation pursuant to the Supplemental Appropriation Act, 1948. The 1949 Agricultural Appropriation Act provides for continuation of the language authorizing the Secretary to transfer from other funds of the Department the amounts necessary for the program of foot-and-mouth disease eradication in 1949.

[10] In addition, prior year balances available.

[11] Section 307 of title III of the Second Deficiency Appropriation Act, 1948, repealed sec. 2 (d) of the Penalty Mail Act requiring payments into the Treasury for penalty mail costs.

[12] Funds transferred from the Office of Temporary Controls for administration of Sugar Control Extension Act of 1947.

TABLE 4.—*Appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*

[Figures in brackets [ ] not included in totals; amounts shown include all supplemental and deficiency appropriations to date, and are adjusted for comparability with the appropriation setup in the 1949 Act. Individual items in 1947 column reflect amounts transferred for additional costs due to the "Federal Employees Pay Act of 1946" pursuant to the "First Deficiency Appropriation Act, 1947." The 1949 column does not include any amounts for additional costs due to "Postal Rate Revision and Federal Employees Salary Act, 1948."]

Bureau or item	Appropriations		
	1947	1948	1949
Office of the Secretary (salaries and expenses)	$2,046,563	$2,086,836	$2,033,000
Penalty mail (sec. 2, Public Law 364, 78th Cong.)	3,186,000	3,486,000	(1)
Research and Marketing Act of 1946		9,000,000	13,850,000
Office of Solicitor (salaries and expenses)	2,437,000	2,083,000	[2] 2,074,500
Office of Information:			
Salaries and expenses	665,637	580,164	580,000
Printing and binding	1,310,600	1,607,000	1,800,000
Total	1,976,237	2,187,164	2,380,000
Library (salaries and expenses)	618,000	660,000	600,000
Bureau of Agricultural Economics:			
Economic investigations	2,397,257	1,988,500	1,988,500
Crop and livestock estimates	2,375,450	2,375,400	2,375,400
Total	4,772,707	4,363,900	4,363,900
Office of Foreign Agricultural Relations (salaries and expenses)	712,000	503,000	503,000
International Production Control Committees [3]	[12,500]	[12,500]	
Extension Service:			
Payments to States:			
Capper-Ketcham Act	1,480,000	1,480,000	1,480,000
Bankhead-Jones Act, title II:			
Sec. 21	12,000,000	12,000,000	12,000,000
Sec. 23	8,500,000	8,500,000	11,500,000
Additional extension work	555,000	555,000	555,000
Alaska	23,950	23,950	23,950
Puerto Rico	140,000	274,000	408,000
Cooperative agricultural extension work (permanent)	4,704,710	4,704,710	4,704,710
Total, payments to States	27,403,660	27,537,660	30,671,660
Salaries and expenses:			
Administration and coordination of extension work	827,200	827,200	827,200
Total	28,230,860	28,364,860	31,498,860
Agricultural Research Administration:			
Office of Administrator (salaries and expenses)	513,500	481,500	406,300
Special research fund	1,295,366	1,203,000	1,230,000
Research on strategic and critical agricultural materials (rubber investigations)		349,000	349,000
Research on agricultural problems of Alaska		[4] 144,940	[5] 185,940
Office of Experiment Stations:			
Payment to States:			
Hatch Act	720,000	720,000	720,000
Adams Act	720,000	720,000	720,000
Purnell Act	2,880,000	2,880,000	2,880,000
Bankhead-Jones Act	2,663,708	2,661,268	2,861,268
Hawaii	90,000	90,000	90,000
Alaska [4]	42,500		
Puerto Rico	90,000	90,000	90,000
Total, payments to States	7,206,208	7,161,268	7,361,268
Salaries and expenses:			
Administration of grants and coordination of research with States	189,000	211,000	197,000
Federal Experiment Station, Puerto Rico	177,200	114,700	124,700
Total, salaries and expenses	366,200	325,700	321,700
Total	7,572,408	7,486,968	7,682,968

See footnotes at end of table.

TABLE 4.—*Appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*—Continued

Bureau or item	Appropriations		
	1947	1948	1949
Agricultural Research Administration—Continued			
Bureau of Animal Industry:			
Salaries and expenses:			
Animal husbandry	$1,134,700	[6] $1,323,400	$1,405,500
Diseases of animals	999,000	1,045,000	1,055,000
Eradicating tuberculosis and Bang's disease	6,750,000	6,750,000	6,250,000
Inspection and quarantine	[7] 1,400,000	1,225,197	1,225,000
Meat inspection [8]	10,400,000	5,000,000	11,500,000
Virus Serum Toxin Act	340,000	315,000	365,000
Remount service			[9] 425,000
Total, salaries and expenses	21,023,700	15,658,597	22,225,500
Eradication of foot-and-mouth and other contagious diseases of animals:			
Direct appropriation	[10] 10,500,000	[11] 30,500,000	([12])
Reappropriation	305,000		
Total, eradication of foot-and-mouth and other contagious diseases of animals	10,805,000	30,500,000	
Marketing agreements, hog cholera virus, and serum [13]	[42,500]	[43,000]	[43,000]
Total	31,828,700	46,158,597	22,225,500
Bureau of Dairy Industry (salaries and expenses)	[14] 1,093,812	1,016,300	1,050,000
Bureau of Plant Industry, Soils, and Agricultural Engineering:			
Salaries and expenses:			
Field crops	2,534,270	2,650,900	2,672,300
Fruit, vegetable, and specialty crops	2,374,330	2,578,100	2,578,100
Forest diseases	407,600	379,280	380,480
Soils, fertilizers, and irrigation	1,496,880	1,466,000	[15] 1,524,000
Agricultural engineering	637,000	637,000	685,690
National Arboretum	83,953	436,900	413,900
Southern Great Plains Field Station		45,600	
Total	7,534,033	8,193,780	8,254,470
Bureau of Entomology and Plant Quarantine:			
Salaries and expenses:			
Insect investigations	2,926,500	[16] 3,071,300	3,019,800
Insect and plant disease control	2,423,200	2,440,900	[17] 3,078,200
Foreign plant quarantine	1,737,000	2,000,000	2,212,000
Total, salaries and expenses	7,086,700	7,512,200	8,310,000
Control of emergency outbreaks of insects and plant diseases	2,800,000	2,470,000	1,750,000
Total	9,886,700	9,982,200	10,060,000
Bureau of Agricultural and Industrial Chemistry:			
Salaries and expenses:			
Agricultural chemical and naval stores investigations	648,872	664,050	634,050
Regional research laboratories	4,842,674	5,000,000	5,000,000
Total	5,491,546	5,664,050	5,634,050
Bureau of Human Nutrition and Home Economics: (salaries and expenses)	997,000	800,000	813,000
Control of forest pests:			
Gypsy and brown-tail moths	594,000	603,600	603,600
Forest Pest Control Act	141,035	[18] 977,691	135,000
White pine blister rust	6,000,000	3,750,000	3,750,000
Dutch-elm disease	316,900	101,800	[5] 1,800
Total	7,051,935	5,433,091	4,540,400
Tussock moth control:			
Bureau of Entomology and Plant Quarantine	15,000		
Forest Service	380,000		
Total	[19] 395,000		

See footnotes at end of table.

TABLE 4.—*Appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*—Continued

Bureau or item	Appropriations		
	1947	1948	1949
Forest Service:			
Salaries and expenses:			
General administrative expenses	$682,000	$650,000	$650,000
National forest protection and management	[20] 24,275,284	[21] 24,389,175	25,204,175
Fighting forest fires	[22] 4,044,000	[23] 5,032,000	100,000
Forest and range management investigations	2,606,000	2,475,000	2,787,500
Forest products	1,550,000	1,250,000	1,125,000
Forest resources investigations	1,072,000	822,000	822,000
Emergency construction and repair, flood damage	----------	[9] 4,000,000	----------
Total, salaries and expenses	34,229,284	38,618,175	30,688,675
Forest fire cooperation	8,300,000	9,000,000	9,000,000
Farm and other private forestry cooperation	801,500	809,500	809,500
Acquisition of lands for national forests	2,590,000	750,000	500,000
Acquisition of lands from national forest receipts	[20] 138,017	142,000	142,000
Control of tree insect epidemics, national forests	[19] 282,500	----------	----------
Payments to States and territories from national forest fund (permanent)	3,424,430	4,576,760	4,548,000
Payments to school funds, Arizona and New Mexico, national forest fund (permanent)	39,335	49,219	49,217
Roads and trails for States, national forest fund (permanent)	1,369,772	1,830,704	1,819,200
Total	51,174,838	55,776,358	47,556,592
Forest roads and trails:			
Forest highways	13,714,222	5,300,000	[24] 12,800,000
Forest development roads	12,500,000	11,000,000	9,750,000
Total	26,214,222	16,300,000	22,550,000
Flood control	[25] 2,100,000	[26] 3,000,000	[25] 6,000,000
Soil Conservation Service:			
Soil conservation research	1,423,000	1,048,000	1,548,000
Soil conservation operations	43,299,282	38,000,000	43,500,000
Total	44,722,282	39,048,000	45,048,000
Land utilization and retirement of submarginal land (title III, Farm Tenant Act)	1,559,000	1,600,000	1,125,000
Payments to counties, submarginal land program (permanent)	187,596	215,450	206,000
Water Conservation and Utilization Program	[28] 700,000	([27])	([27])
Production and Marketing Administration:			
Conservation and Use of Agricultural Land Resources:			
Direct appropriation (excluding special flax and seed programs)	259,246,000	[28] 228,000,000	[28] 150,000,000
Special seed program	12,500,000	----------	----------
Reappropriation from "sec. 32" balances	42,500,000	----------	----------
Total	314,246,000	228,000,000	150,000,000
Sugar Act	53,500,000	55,000,000	72,000,000
Exportation and Domestic Consumption of Agricultural Commodities (sec. 32 funds)	[29] 190,407,158	[30] 149,023,930	[31] 132,947,728
Less transfer to "National School Lunch Act"	−75,000,000	−65,000,000	−75,000,000
Available for sec. 32 purposes	115,407,158	84,023,930	57,947,728
National School Lunch Act	[32] 81,000,000	[33] 70,000,000	75,000,000
Marketing Services:			
Market news service	1,450,972	1,566,250	1,689,750
Market inspection of farm products	596,000	712,000	712,000
Marketing farm products	2,457,700	1,149,500	1,084,500
Tobacco Acts	1,344,000	1,552,000	1,552,000
Cotton Statistics, Classing, Standards and Futures Acts	1,399,000	1,399,000	1,399,000
Marketing Regulatory Acts	2,937,440	[34] 3,096,750	3,178,350
Total	10,185,112	9,475,500	9,615,600

See footnotes at end of table.

TABLE 4.—*Appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*—Continued

Bureau or item	Appropriations		
	1947	1948	1949
Supply and Distribution of Farm Labor	[35] $17,000,000		
Commodity Exchange Authority	511,000	$530,000	$530,000
Farmers Home Administration:			
Farm tenancy loans:			
Direct appropriation		15,000,000	15,000,000
Authorization to borrow from RFC	50,000,000		
Production and subsistence loans:			
Direct appropriation		60,000,000	75,000,000
Authorization to borrow from RFC	70,000,000		
Reappropriation	22,169,877		
Farm tenant mortgage insurance fund		1,000,000	
Salaries and expenses:			
Direct appropriation	34,199,000	21,000,000	22,000,000
Reappropriation	1,410,637		
Loans to farmers, 1948 flood damage		[9] 6,000,000	
Total	177,779,514	103,000,000	112,000,000
Water Facilities, Arid and Semiarid Areas	1,750,000	1,750,000	1,750,000
Rural Electrification Administration:			
Administrative expenses	5,550,000	5,000,000	[36] 5,675,000
Authorizations to borrow for loan purposes:			
From RFC	250,000,000		
From Secretary of Treasury		400,000,000	400,000,000
Total	255,550,000	405,000,000	405,675,000
Farm Credit Administration (salaries and expenses):			
Direct appropriation	584,000	561,000	500,000
Assessments against member institutions of the Farm Credit system	2,604,601	2,519,456	2,336,700
Transfer from Farmers Crop Production and Harvesting Loans	[102,015]	[------]	[------]
Federal Crop Insurance Corporation:			
Salaries and expenses	7,340,000	5,000,000	[37] 3,725,000
Appropriations to Secretary of Treasury for subscriptions to capital stock	[38] 20,000,000	10,000,000	
Sugar Rationing Administration	[39] 4,256,000	[40] 960,000	
Deduct amounts included in above figures transferred for pay act costs (First Deficiency Appropriation Act, 1947)	−15,631,167		
Total, appropriations, reappropriations, and authorizations to borrow from RFC and Secretary of the Treasury	1,290,379,523	1,231,407,880	1,133,300,508
Deduct:			
Permanent appropriations:			
Cooperative agricultural extension work	4,704,710	4,704,710	4,704,710
Payments to States and Territories from national forest fund	3,424,430	4,576,760	4,548,000
Payments to school funds, Arizona and New Mexico, national forest fund	39,335	49,219	49,217
Roads and trails for States, national forest fund	1,369,772	1,830,704	1,819,200
Payments to counties, submarginal land program	187,596	215,450	206,000
Exportation and domestic consumption of agricultural commodities (sec. 32 funds)	[29] 190,407,158	149,023,930	132,947,728
Total, permanent appropriations	200,133,001	160,400,773	144,274,855
Total, annual appropriations, reappropriations, and authorizations to borrow from RFC and Secretary of the Treasury	1,090,246,522	1,071,007,107	989,025,653
Reappropriations, 1947 Act:			
Bureau of Animal Industry (eradication of foot-and-mouth disease)	305,000		
Conservation and use of agricultural land resources	42,500,000		
Exportation and domestic consumption of agricultural commodities (sec. 32 funds)	72,354,520		
Farmers Home Administration:			
Production and subsistence loans	22,169,877		
Salaries and expenses	1,410,637		
Total, reappropriations, 1947 Act	138,740,034		

See footnotes at end of table.

TABLE 4.—*Appropriations, reappropriations, and loan authorizations for the fiscal years 1947, 1948, and 1949*—Continued

Bureau or item	Appropriations		
	1947 [1]	1948	1949 [2]
Deduct—Continued			
RFC loan authorizations:			
Farm tenancy loans	$50,000,009		
Production and subsistence loans	70,000,000		
Rural electrification loans	250,000,000		
Authorization to borrow from Secretary of the Treasury:			
Rural Electrification Administration		$400,000,000	$400,000,000
Total, loan authorizations	370,000,000	400,000,000	400,000,000
Total, annual appropriations	581,506,488	671,007,107	589,025,653
Trust funds:			
Bureau of Animal Industry:			
Expenses and refunds, inspection and certification of canned wet animal foods	18,224	69,175	73,162
Forest Service:			
Cooperative work	4,768,664	4,500,000	4,500,000
Construction of forest access roads to standing timber	10,900,000		
Soil Conservation Service:			
Payments in lieu of taxes and operation and maintenance costs, water conservation and utilization projects	89,468	81,128	64,053
Operation and maintenance, water distribution systems, water conservation and utilization projects	21,008	10,403	10,403
Production and Marketing Administration:			
Moisture content and grade determinations for CCC	1,693,436	1,354,000	1,354,000
Indemnity funds, county associations	5	500	500
Undistributed cotton price adjustment payments	1,189	1,000	1,000
Expenses and refunds, inspection and grading of farm products	6,148,013	4,950,000	4,360,000
Grading of agricultural commodities for CCC	915,248	642,000	926,000
Farmers Home Administration:			
Operation and maintenance of resettlement projects	175,472		
State rural rehabilitation corporation funds	16,447,574	11,000,000	9,500,000
Liquidation of deposits, reserve for maintenance and repairs, lease and purchase agreements	50		
Liquidation of deposits, lease and purchase contracts	54,272	20,000	5,000
Miscellaneous contributed funds	256,152	273,535	243,160
Return of excess deposits for reproduction of photographs, mosaics, and maps	5,970	2,500	2,600
Unclaimed moneys of individuals whose whereabouts are known	770	744	644
Total, trust funds	41,495,515	22,904,985	21,040,522

[1] Section 307, title III of the Second Deficiency Appropriation Act, 1948, repealed sec. 2 (d) of the Penalty Mail Act requiring payments into the general fund of the Treasury for penalty mail costs.

[2] Provides changes in working funds for 1949 as compared with 1948 by direct appropriation and transfers of +$3,500.

[3] Transferred from the appropriation made by sec. 12 (a) of the Agricultural Adjustment Act, approved May 12, 1933, and from "Administration of Sugar Act." Funds required for this purpose in 1949 were appropriated to the Department of State.

[4] Under provisions of the 1948 Agricultural Appropriation Act, $44,940 of Federal grant funds was appropriated to the Secretary of Agriculture as part of the appropriation item "Research on agricultural problems of Alaska."

[5] In addition, the act provides $300,000 contract authority to construct buildings and facilities and acquire and install equipment as may be necessary at the experiment station in Alaska.

[6] Includes $17,900 for Chinsogut Hill Sanctuary at Brooksville, Fla., appropriated in the Supplemental Appropriation Act, 1948.

[7] Includes $141,000 appropriated in Third Deficiency Appropriation Act, 1946.

[8] The Agricultural Appropriation Act, 1948, provided $5,000,000 as a working capital fund to be reimbursed from fees charged packers for total cost of meat inspection services effective July 1, 1947. The 1949 Act provides in lieu thereof a direct appropriation and carries to the general fund of the Treasury the unobligated balance remaining in the "Meat inspection fund."

[9] Appropriated in the Second Deficiency Appropriation Act, 1948.

[10] Reflects supplemental funds of $9,000,000 provided in Public Law 22, 80th Cong., and $1,500,000 provided in Second Urgent Deficiency Appropriation Act, 1947, for control and eradication of foot-and-mouth disease pursuant to Public Law 8.

[11] Includes $25,400,000 appropriated in Second Deficiency Appropriation Act, 1948, to repay funds transferred in 1948 from the Commodity Credit Corporation pursuant to the Supplemental Appropriation Act, 1948, and $5,000,000 carried in Emergency Appropriation Act, 1948.

[12] The 1949 act provides for continuation of the language authorizing the Secretary to transfer from other funds of the Department the amounts necessary for the eradication of the disease.

[13] Transferred from the appropriation made by sec. 12 (a) of the Agricultural Adjustment Act, approved May 12, 1933.

[14] Includes $10,000 appropriated in Third Deficiency Appropriation Act, 1946.

[15] In addition, the act carries $100,000 contract authority in connection with the establishment of an irrigation experiment station at Brawley, Calif.

[16] Includes $5,000 for research laboratory at Quincy, Fla., appropriated in Second Supplemental Appropriation Act, 1948.

[17] Includes $492,000 for control of golden nematode appropriated in Second Deficiency Appropriation Act, 1948.

[18] Includes $843,000 appropriated in Urgent Deficiency Appropriation Act, 1948.

[19] Appropriated in First Deficiency Appropriation Act, 1947, to remain available for obligation until December 31, 1947.

[20] Reflects the transfer of $410,000 from "Acquisition of lands for national forests" to "National forest protection and management" as authorized by the First Deficiency Appropriation Act, 1947, to provide additional funds for timber sales work.

[21] Includes $475,000 appropriated in Urgent Deficiency Appropriation Act, 1948.

[22] Includes $3,944,000 appropriated in First Deficiency Appropriation Act, 1947.

[23] Includes $4,932,000 appropriated in the Urgent Deficiency Appropriation Act, 1948.

[24] Includes $7,500,000 appropriated in Second Deficiency Appropriation Act, 1948; in addition, act carries contract authority of not to exceed $7,500,000.

[25] In addition, prior year balances available.

[26] In addition, prior year balances available; includes $2,000,000 appropriated in the Second Supplemental Appropriation Act, 1948.

[27] Prior year balances available.

[28] In addition, funds available from advance conservation material fund: 1948, $37,635,000; 1949, $5,072,000. The 1949 act authorizes the formulation of a 1949 crop year program in the amount of $262,500,000.

[29] Includes $72,354,520 reappropriated from unobligated balances of prior years. Also includes $14,836,567 transferred to other appropriations of the Department pursuant to the First Deficiency Appropriation Act, 1947, to provide for the increased costs due to the Federal Employees Pay Act of 1946.

[30] Includes $40,023,930 originally rescinded by the Department of Agriculture Appropriation Act, 1948, but restored by the Foreign Assistance Act of 1948.

[31] Act provides that not to exceed $500,000 shall be used to pay any subsidy, benefit, or indemnity to manufacturers of, or dealers in, insulation products.

[32] Includes $6,000,000 appropriated in First Deficiency Appropriation Act, 1947.

[33] Includes $5,000,000 appropriated in Urgent Deficiency Appropriation Act, 1948.

[34] Includes $75,000 appropriated in the Supplemental Appropriation Act, 1948.

[35] Program has been liquidated in accordance with the act of April 28, 1947 (Public Law 40). Funds for liquidating the administrative phase of the program, which were limited to $258,500 by the Second Deficiency Appropriation Act, 1947, continued available until June 30, 1948. The remaining unobligated balances of appropriated funds together with $500,000 of the receipts derived from the sale of labor camps and facilities are available until expended for purposes of disposing of such facilities in accordance with the act of July 31, 1947 (Public Law 298).

[36] Includes $225,000 appropriated in Second Deficiency Appropriation Act, 1948.

[37] In addition, the act provides that the unobligated balance of the 1948 appropriation shall be available for liquidation of the 1947 and prior crop-year programs.

[38] Appropriated in First Deficiency Appropriation Act, 1947.

[39] Funds transferred from the Office of Temporary Controls for administration of Sugar Control Extension Act of 1947.

[40] Includes $750,000 appropriated in Emergency Appropriation Act, 1948, and $210,000 appropriated in Supplemental Appropriation Act, 1948.

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TABLE 5.—*Appropriations, reappropriations, and REA and FHA loan authorizations, in millions of dollars, fiscal years 1940 to 1949*

[Figures in brackets [ ] not included in totals. Amounts for years 1940 to 1948 adjusted for comparability with the appropriation structure in 1949]

Bureau or item	1940	1941	1942	1943	1944	1945	1946	1947 [1]	1948	1949
Production and Marketing Administration:										
Conservation and use of agricultural land resources:										
Direct appropriation (excluding special flax and seed programs)	485.1	434.3	494.6	444.5	400.0	290.0	300.4	259.2	[2] 228.0	[2] 150.0
Special flax program							29.8			
Special seed program						12.5	12.5	12.5		
Reappropriation from "Parity payments" and other balances	70.0	27.0					13.0			
Transfer from sec. 32 funds								42.5		
Total, conservation and use	555.1	461.3	494.6	444.5	400.0	302.5	355.7	314.2	[2] 228.0	[2] 150.0
Parity payments	225.0	211.7	211.7	5.4	170.3					
Sugar Act	47.9	47.9	47.9	47.4	63.9	52.5	48.4	53.5	55.0	72.0
Exportation and domestic consumption of agricultural commodities, sec. 32 funds (permanent, annual, and reappropriations)	205.5	235.5	222.5	175.3	97.1	119.3	114.3	115.3	[3] 84.0	57.9
National School Lunch Act: [4]										
Expended from sec. 32 funds	[12.4]	[15.3]	[23.1]	[15.3]	[50.0]	[57.5]	[57.5]	75.0	65.0	75.0
Direct appropriation								6.0	5.0	
Marketing services (excluding title II, Research and Marketing Act, 1946)	5.6	5.6	5.8	6.3	6.6	6.9	7.0	10.2	9.5	9.6
Commodity Credit Corporation:										
Restoration of capital impairment [5]	119.6		1.6			256.8				
Federal Crop Insurance Corporation:										
Salaries and expenses	5.7	5.3	8.3	8.3	3.5	3.4	8.3	7.3	5.0	[6] 3.7
Subscriptions to capital stock [7]		20.0				30.0		20.0	10.0	
Emergency supplies for Territories and possessions (revolving fund)			[8] 35.0							
War Food Administration, salaries and expenses				[9] 0.5	26.2	[9] 28.7	[9] 11.9			
Supply and distribution of farm labor [10]				26.1	30.0	20.0	25.0	17.0		
Commodity Exchange Authority	0.6	0.6	0.6	0.5	0.3	0.3	0.3	0.5	0.5	0.5
Soil Conservation Service	21.3	18.6	25.4	23.8	23.8	29.6	34.5	44.7	39.0	45.1
Land utilization program (title III, Farm Tenant Act)	6.3	2.4	2.8	1.6	1.4	1.5	1.4	1.8	1.8	1.3
Farmers Home Administration:										
Loans	162.2	191.2	188.2	151.6	129.3	106.1	159.0	143.7	76.5	91.6
Grants	26.2	21.6	17.9	4.0	0.5	0.5	0.3			
Migratory-labor camps	5.0	5.0	5.0	1.4						
Mortgage-insurance fund									1.0	
Salaries and expenses	56.0	63.2	67.6	49.8	51.0	49.0	33.1	35.8	21.2	22.2
Loans to farmers, flood damage									[11] 6.0	

Rural Electrification Administration:										
Loans	40.0	100.0	100.0	10.0	20.0	25.0	300.0	250.0	400.0	400.0
Salaries and expenses [12]	2.3	3.0	3.7	3.0	2.6	3.2	4.7	5.6	5.0	5.7
Farm Credit Administration (salaries and expenses):										
Direct appropriation [12]	3.3	2.9	3.0	2.4	0.7	0.6	0.6	0.6	0.6	0.5
Assessments against member institutions of the farm credit system	1.6	1.5	1.2	2.0	2.9	2.7	2.3	2.6	2.5	2.3
Payments to Federal Farm Mortgage Corporation and Federal land banks, reduction in interest rate on mortgages [13]	37.1	38.2	36.4	33.8	29.2					
Agricultural Research Administration (excluding meat inspection and control and eradication of foot-and-mouth and other contagious diseases of animals)	36.1	33.3	28.2	30.2	27.2	31.9	32.5	37.7	38.8	39.0
Meat inspection [14]	5.4	5.5	5.9	7.7	8.2	9.4	9.4	10.4	5.0	11.5
Control and eradication of foot-and-mouth and other contagious diseases of animals	1.3	1.3	1.3	0.3	0.3	0.3	0.3	10.8	[15] 30.5	([16])
Payments to States for agricultural experiment stations (excluding sec. 9 (a), Research and Marketing Act, 1946)	6.9	6.9	6.9	6.9	7.0	7.0	7.2	7.2	7.2	7.4
Payments to States for agricultural extension services	18.5	18.5	18.9	18.9	18.9	18.9	23.4	27.4	27.5	30.7
Research and Marketing Act of 1946									9.0	13.9
Control of forest pests (including white pine blister rust control)	2.0	1.9	2.1	2.9	3.0	3.1	4.1	7.1	5.4	4.5
Tussock moth control								0.4		
Forest Service (excluding land acquisition, forest-fire cooperation, and emergency construction and repair)	24.1	20.8	25.8	21.4	26.3	29.6	33.3	40.2	41.9	37.9
Acquisition of lands for national forests	2.9	1.0	2.0	0.3	0.1	0.1		2.7	0.9	0.6
Forest-fire cooperation	2.2	2.2	2.4	4.0	6.3	6.3	7.3	8.3	9.0	9.0
Emergency construction and repair, flood damage									[17] 4.0	
Forest roads and trails:										
Forest highways	7.3	6.3	7.0	3.2			3.5	13.7	5.3	[18] 12.8
Forest development roads	2.7	2.7	3.0	3.8	4.3	4.2	6.9	12.5	11.0	9.8
Emergency rubber project			12.4	19.0	13.0	[19] 5.4	[19] 4.1			
Flood control	[20] 3.0	[20] 2.0	[20] 1.0					2.1	3.0	6.0
Agricultural economics	4.1	4.3	4.2	3.6	3.9	4.1	4.2	4.8	4.4	4.4
Printing and binding	1.7	1.6	1.6	1.3	1.2	1.1	1.0	1.3	1.6	1.8
Penalty mail						3.2	3.2	3.2	3.5	([21])
Sugar Rationing Administration								[22] 4.3	1.0	
Other items	5.0	5.9	8.5	5.9	6.3	5.9	7.4	8.0	6.8	6.6
Deduct amounts included in above figures transferred for Pay Act costs (First Deficiency Appropriation Act, 1947)								−15.6		
Total	[23] 1,649.5	[23] 1,549.7	[23] 1,610.4	[23] 1,127.1	[23] 1,185.3	[23] 1,169.1	1,254.6	[23] 1,290.3	[23] 1,231.4	1,133.3

[1] Individual items reflect amount transferred for additional costs due to the Federal Employees Pay Act of 1946 as authorized by the First Deficiency Appropriation Act, 1947.

[2] In addition, funds available from advance conservation material fund: 1948, $37,635,000; 1949, $5,072,000. The 1949 act authorizes the formulation of a 1949 crop year program in the amount of $262,500,000.

[3] Includes $40,023,930 originally rescinded by the Department of Agriculture Appropriation Act, 1948, but restored by the Foreign Assistance Act of 1948.

[4] The school-lunch program was carried on as a sec. 32 activity, 1940 through 1946; in 1947, 1948, and 1949 the program was conducted under the provisions of the National School Lunch Act, approved June 4, 1946, the Congress authorizing the use of sec. 32 funds in lieu of direct appropriations for that purpose.

[5] Represents appropriations in 1942 and 1945 to the Secretary of the Treasury for restoration of the capital impairment of the Commodity Credit Corporation. In lieu of an appropriation for restoration of capital impairment, the Government Corporations Appropriations Act, 1947, provided for cancellation of Commodity Credit Corporation notes held by the Secretary of the Treasury in the amount of $921.5 millions; the Second Deficiency Appropriation Act, 1947, provided for the cancellation of an additional $641.8 millions.

(Footnotes continued on p. 26.)

(Footnotes continued from p. 25)

[6] In addition, the act provides that the unobligated balance of the 1948 appropriation shall be available for liquidation of the 1947 and prior crop year programs.

[7] Represents appropriations to enable the Secretary of the Treasury to subscribe to capital stock of the Federal Crop Insurance Corporation.

[8] Of this original fund, $31,134,796 has been returned to the surplus fund of the Treasury, the balance of $3,865,204 represents expenses incurred in carrying out the program.

[9] 1943 amount appropriated to Office for Agricultural War Relations, which was later merged with War Food Administration; 1945 amount excludes $2 millions rescinded by the act of July 3, 1945, Public Law 127; 1946 amounts excludes $3.1 millions rescinded by the act of February 18, 1946, Public Law 301.

[10] Program has been liquidated in accordance with the act of Apr. 28, 1947 (Public Law 40). Funds for liquidating the administrative phase of the program, which were limited to $258,500 by the Second Deficiency Appropriation Act, 1947, continued available until June 30, 1948. The remaining unobligated balances of appropriated funds together with $500,000 of the receipts derived from the sale of labor camps and facilities are available until expended for purposes of disposing of such facilities in accordance with the act of July 31, 1947 (Public Law 298).

[11] Appropriated in Second Deficiency Appropriation Act, 1948. Available until Dec. 31, 1948.

[12] Adjustments for transfers in the estimates have not been reflected for years prior to the time Rural Electrification Administration and Farm Credit Administration were consolidated into the Department.

[13] Appropriations to Secretary of the Treasury.

[14] The Agricultural Appropriation Act, 1948, provided $5,000,000 as a working fund to be reimbursed from fees charged packers for total cost of meat inspection services effective July 1, 1947. The 1949 act provides in lieu thereof a direct appropriation and carries to the general fund of the Treasury the unobligated balance remaining in the "Meat inspection fund."

[15] Includes $25,400,000 appropriated in Second Deficiency Appropriation Act, 1948, to repay funds transferred in 1948 from the Commodity Credit Corporation pursuant to the Supplemental Appropriation Act, 1948, and $5,000,000 carried in Emergency Appropriation Act, 1948.

[16] The 1949 act provides for continuation of the language authorizing the Secretary to transfer from other funds of the Department the amounts necessary for the eradication of the disease.

[17] Appropriated in Second Deficiency Appropriation Act, 1948. Available until June 30, 1949.

[18] Includes $7,500,000 appropriated in Second Deficiency Appropriation Act, 1948; in addition, Agricultural Appropriation Act, 1949, carries contract authority of not to exceed $7,500,000.

[19] In 1945, $5.4 millions available, composed of $3 millions reappropriation from 1942–43 balances, and $2.4 millions of the 1944 appropriation which is available until expended; in 1946, $4.1 millions, composed of $5.8 millions in funds available ($4.3 millions reappropriation plus $1.5 millions prior year balances) less $1.7 millions rescinded by the act of Feb. 18, 1946, Public Law 301.

[20] Appropriated to War Department specifically for transfer to Department of Agriculture.

[21] See. 307, title III of the Second Deficiency Appropriation Act, 1948, repealed sec. 2 (d) of the Penalty Mail Act requiring payments into the general fund of the Treasury for penalty mail costs.

[22] Reflects funds transferred from the Office of Temporary Controls for administration by the Department of Agriculture of sugar price and ration controls beginning Apr. 1, 1947, pursuant to the Sugar Control Extension Act of 1947.

[23] These totals include amounts applicable to the Department of Agriculture, but appropriated to other departments, as follows: 1940, $159.7 millions; 1941, $64 millions; 1942, $40.5 millions; 1943, $33.8 millions; 1944, $29.2 millions; 1945, $286.8 millions; 1947, $24.3 millions; and 1948, $10 millions.

TABLE 6.—*Estimated obligations for research under appropriations to the Department of Agriculture, fiscal years 1940–1949* [1]

[Amounts in thousands of dollars]

Item	1940	1941	1942	1943	1944	1945	1946	1947	1948 [2]	1949 [2]
Agricultural Research Administration:										
Administrative and over-all direction of research activities, and supervision of maintenance and operation of Agricultural Research Center (Office of Administrator)[3]	134	135	163	264	287	309	323	502	482	406
Special research laboratories in major agricultural regions and special research projects in the basic laws and principles relating to agriculture (special research fund)	1,375	1,359	1,183	1,084	1,154	1,200	1,194	1,290	1,203	1,230
Research to develop basic information for establishment and maintenance of a permanent, efficient and more nearly self-sustaining agricultural industry in Alaska (research on Agricultural Problems of Alaska)	------	------	------	------	------	------	------	------	155	[4] 500
Administration of grants to States and coordination of research work by State and Territorial experiment stations, and operation of experiment station in Puerto Rico (Office of Experiment Stations)	233	233	236	254	275	272	280	366	326	322
Breeding, feeding, and management investigations to develop improved livestock and livestock products, and research to develop methods to control and eradicate animal diseases and parasites (Bureau of Animal Industry)	1,467	1,483	1,564	1,570	1,750	1,783	1,849	2,197	2,404	2,497

Breeding, feeding, and management investigations to increase the milk and butterfat-producing efficiency of dairy cows, and investigations to improve methods and increase efficiency in the manufacture of milk products (Bureau of Dairy Industry)	675	682	690	712	783	803	829	1,079	991	1,025
Investigations of plant production and improvement, soils management, fertilizers, cropping methods, and engineering problems concerned with production, transportation, harvesting, and storing of crops, and design and construction of farm buildings (Bureau of Plant Industry, Soils, and Agricultural Engineering)	5,659	5,596	5,579	5,761	6,003	5,806	5,859	7,411	7,927	8,110
Investigations of insects and methods of eradication and control of harmful ones and increase and spread of beneficial ones, including development of insecticides and fungicides (Bureau of Entomology and Plant Quarantine)	2,190	2,157	2,172	2,178	2,211	2,286	2,383	2,911	2,976	3,115
Investigations in the fields of chemistry, physics, and other physical sciences relating to agricultural products and to the development of new and wider industrial and food uses for agricultural products (Bureau of Agricultural and Industrial Chemistry):										
Regional research laboratories	3,098	2,848	3,392	3,732	3,857	4,074	4,314	4,802	5,000	5,000
All other	676	489	532	800	770	546	561	641	843	813
Investigations in human nutrition and the relative utility and economy of agricultural products for food, clothing, and other uses in the home, and of economic problems affecting rural family living (Bureau of Human Nutrition and Home Economics)	352	351	438	409	504	650	897	988	800	813
Total, Agricultural Research Administration (exclusive of "Payments to States and Territories," shown below)	15,859	15,333	15,949	16,764	17,594	17,729	18,489	22,187	23,107	23,831
Research on farm management, utilization of farm products, farm population, labor, finance, insurance, taxation, production adjustments, costs, prices, and income in their relation to agriculture (Bureau of Agricultural Economics)	1,419	1,425	1,296	1,137	1,243	1,222	1,245	1,199	994	994
Investigations in forest resources, growth, protection, and harvesting of timber; management of forest, range, and watershed lands; and research in methods of efficient and economical utilization of forest products (Forest Service)	2,197	2,154	2,393	2,408	2,133	2,271	3,084	5,182	4,547	4,735
Investigations into the character, cause, extent and effect of soil erosion and water depletion, and development of methods of conservation (Soil Conservation Service)	1,711	1,580	1,535	1,436	1,309	1,285	1,275	1,399	1,048	1,548
Development of grade standards for agricultural commodities and research in marketing methods (Marketing Services)	491	425	454	435	419	430	439	722	733	733
Research relating to problems of organization, management, and operation of farmers' purchasing, marketing, and farm business services cooperatives; research on economic and agricultural credit problems of Farm Credit Administration institutions (Farm Credit Administration)	459	488	416	399	376	374	397	463	408	392
Total, exclusive of payments for State and territorial experiment stations and Research and Marketing Act of 1946	22,136	21,405	22,043	22,579	23,074	23,311	24,929	31,152	30,837	32,233
Payments to States and Territories for experiment station research under Hatch, Adams, Purnell, and Bankhead-Jones Acts (exclusive of Research and Marketing Act of 1946)	6,849	6,863	6,926	6,926	7,001	7,001	7,206	7,206	7,161	7,361
Utilization research on development and application of present, new, and extended uses of agricultural commodities; research other than utilization in cooperation with State experiment stations and other agencies; research on the distribution and marketing of agricultural products; and additional payments to States for experiment station research (Research and Marketing Act of 1946)									8,149	12,055
Grand total	28,985	28,268	28,969	29,505	30,075	30,312	32,135	38,358	46,147	51,649

[1] Amounts adjusted for comparability with appropriation structure in 1949, necessitating rough approximations in making certain past-year adjustments.
[2] Preliminary.
[3] Amounts for years 1940 and 1941 relate to the Plant Industry Experiment Farm and the Beltsville Research Center: 1942 and subsequent years include, in addition, amounts for the Office of the Administrator, Agricultural Research Administration, which was established by Executive Order 9069, dated Feb. 23, 1942.
[4] Includes contract authorization of $300,000 for construction of buildings and facilities and acquisition of equipment.

TABLE 7.—*Expenditures, fiscal years 1947 and 1948* [1]

Item	1947	1948
Appropriations, and REA and FHA loan authorizations (exclusive of special items shown below):		
Office of the Secretary	$1,948,947	$2,031,816
Penalty Mail	2,688,357	3,397,961
Research and Marketing Act of 1946		5,855,748
Officer of the Solicitor	2,408,925	2,032,548
Office of Information, including printing and binding	1,869,084	2,181,289
Library	612,490	666,180
Bureau of Agricultural Economics	4,791,839	4,050,479
Office of Foreign Agricultural Relations	675,881	505,855
Extension Service:		
Payments to States for agricultural extension work	26,583,664	26,364,038
Salaries and expenses	800,844	786,531
Agricultural Research Administration:		
Office of the Administrator	406,924	484,340
Special research fund	1,262,142	1,219,317
Research on strategic and critical agricultural materials		225,611
Research on agricultural problems of Alaska	44,840	103,260
Office of Experiment Stations:		
Payments to States for agricultural experiment stations	7,145,455	7,151,453
Salaries and expenses	328,083	356,249
Bureau of Animal Industry:		
Control and eradication of foot-and mouth and other contagious diseases of animals	9,192,311	29,382,112
Meat inspection	10,448,271	[2] 1,319,449
Other, including eradicating tuberculosis and Bang's disease	10,263,050	10,211,094
Bureau of Dairy Industry	1,069,512	1,016,460
Bureau of Plant Industry, Soils, and Agricultural Engineering	7,149,882	7,867,412
Bureau of Entomology and Plant Quarantine:		
Control of emergency outbreaks of insects and plant diseases	2,663,258	2,460,372
Other work of bureau	6,797,419	7,151,388
Bureau of Agricultural and Industrial Chemistry	5,389,607	5,460,477
Bureau of Human Nutrition and Home Economics	971,806	808,951
Forest-pest control	5,724,212	4,720,089
Tussock-moth control	77,941	261,128
Forest Service:		
Forest-fire cooperation	8,693,094	9,209,293
Farm and other private forestry cooperation	777,825	746,721
Acquisition of forest lands	514,977	974,343
Payments to States, roads and trails for States, and acquisition of lands from national forest receipts	4,707,438	6,630,353
Control of tree insect epidemics	122,442	159,281
All other, including protection and management of national forests, research, etc	31,825,058	36,348,601
Forest roads and trails	26,371,566	15,893,101
Emergency rubber project	433,473	5,124
Flood control, general	2,614,299	3,798,257
Soil erosion control program	42,720,623	40,786,729
Land utilization program (title III, Farm Tenant Act)	1,454,671	1,766,250
Water conservation and utilization projects (Wheeler-Case)	731,497	440,704
Agricultural conservation program	301,902,310	211,774,824
Administrative expenses, sec. 392, Agricultural Adjustment Act of 1938	13,070,568	6,433,500
Local administration, sec. 388, Agricultural Adjustment Act of 1938	23,649,667	18,268,789
Sugar Act	55,435,317	60,292,509
Federal Crop Insurance Corporation, administrative expenses	4,482,774	4,453,124
Sec. 32 funds, Exportation and domestic consumption of agricultural commodities	77,070,819	50,790,043
National School Lunch Act	76,099,834	68,312,649
Marketing services	9,621,321	9,224,207
War Food Administration, salaries and expenses	523,022	98,451
Supply and distribution of farm labor	21,787,563	[3] 10,146,693
Emergency supplies for Territories and possessions	[4] −479,856	[4] −388
Commodity Exchange Authority	475,751	541,192
Farmers Home Administration	148,506,104	105,362,906
Water facilities	1,663,742	1,530,943
Rural Electrification Administration	198,080,048	251,004,996
Farm Credit Administration	3,675,397	2,978,034
Emergency fund for the President, national defense	122,811	6,084
Sugar Rationing Administration [5]	1,949,158	2,739,641
Office for Food and Feed Conservation		[6] 336,999
Other items	2,027,317	3,997,863
Total, above items	1,171,945,374	1,053,123,523

See footnotes at end of table.

TABLE 7.—*Expenditures, fiscal years 1947 and 1948* [1]—Continued

Item	1947	1948
Special items, including certain emergency relief and other funds, and appropriations to other departments and agencies:		
Commodity Credit Corporation, restoration of capital impairment	[7] $1,563,288,642	
Federal Crop Insurance Corporation, subscriptions to capital stock	20,000,000	$10,000,000
Federal Surplus Commodities Corporation, payment of dividend to Treasury	2,667,705	
Lend-lease activities	[8] −205,409,065	[8] −33,996,540
United Nations Relief and Rehabilitation Administration	546,715,321	61,624,170
Surplus property disposal (transfer from War Assets Administration)	1,883,887	1,187,245
Farm Credit activities	[9] −137,177,379	[9] −11,053,959
Economic Cooperation Administration		50,894,932
Assistance to Greece and Turkey		29,445,596
Relief assistance to countries devastated by war		205,230,997
Foreign aid, Austria, France, and Italy		228,346,227
Foreign aid, China		14,419,740
Total, special items	1,791,969,111	556,098,408
Grand total	2,963,914,485	1,609,221,931
Trust funds (total)	36,002,128	22,576,325

[1] Reflects expenditures on checks-issued basis, with deductions made for credits arising from repayments and refunds to the various funds. Amounts cover all payments made during each of the years indicated, including some payments of obligations incurred in prior years, from (1) general, special, and trust account appropriations of the Department of Agriculture; (2) appropriations made to the Secretary of the Treasury for purchase of capital stock of the Federal Crop Insurance Corporation; and (3) amounts advanced prior to fiscal year 1948 from Reconstruction Finance Corporation for rural electrification, farm tenant, and production and subsistence loans, and amounts advanced in fiscal year 1948 from Secretary of the Treasury for rural electrification loans. Reflects (1) activity in the various revolving fund and capital stock accounts of institutions in the Farm Credit system to the extent that such activity affects direct expenditures from the Federal Treasury, and (2) activity in the accounts established for capital and operating funds of the Regional Agricultural Credit Corporation of Washington, D. C., which were advanced to the Department by the Reconstruction Finance Corporation. Also reflects cancellation of notes by the Treasury Department for restoration of capital impairment of Commodity Credit Corporation. Excludes corporate transactions, except those which result in direct expenditures against the Federal Treasury. The amounts shown have been adjusted where necessary for comparability with the appropriation structure of the Department as shown in the 1949 Budget.

[2] The Agricultural Appropriation Act, 1948, provided $5,000,000 as a working capital fund to be reimbursed from fees charged packers for the total cost of meat-inspection services effective July 1, 1947. Expenditures for the fiscal year 1948, therefore, are reflected on the basis of deducting fees collected from packers from the total amount expended in performing inspection services. The amount shown for 1948 includes (in addition to adjustments in expenditures made in prior years) expenditures for which reimbursement had not been received as of June 30, 1948.

[3] This program was liquidated in the fiscal year 1948 in accordance with the Act of April 28, 1947 (Public Law 40, 80th Cong.). The remaining unobligated balances are available until expended for disposing of labor camps and facilities in accordance with the act of July 31, 1947 (Public Law 298).

[4] Activity under this revolving fund has been completed and the balances were transferred to the surplus fund in fiscal year 1947. The minus figures shown represent credits for collections received.

[5] Includes only expenditures made for the sugar rationing program after its transfer to the Department of Agriculture on Apr. 1, 1947. The program was terminated on July 28, 1947.

[6] Funds transferred to the Department pursuant to sec. 8 (b) of Public Law 395, 80th Cong.

[7] Represents cancellation by Treasury Department during the fiscal year 1947 of notes payable of Commodity Credit Corporation, for purpose of restoring the capital of the Corporation for impairment incurred as a result of carrying out programs authorized by law. Through appraisal by the Secretary of the Treasury of the assets and liabilities of the Corporation, the amounts of the impairment were determined to be $921,456,561 as of June 30, 1945, and $641,832,081 as of June 30, 1946.

[8] Minus figures due to return of unused portions of lend-lease funds advanced to Commodity Credit Corporation for commodity procurement, which are reflected as credits to these funds. The net figures shown above consist of such credits in the amounts of $212,050,676 for 1947 and $34,491,009 for 1948, together with expenditures amounting to $6,641,611 in 1947 and $494,469 in 1948, incident to Lend-Lease liquidation and commodity procurement under the special fund advanced by foreign governments.

[9] Minus figures result from the operation of certain revolving funds which had collections in excess of expenditures. The amount shown for 1947 includes gross expenditures of $983,725 from the Agricultural Marketing Act revolving fund and gross collections of $137,006,596 from operations of the Agricultural Marketing Act revolving fund and repayments of Government-subscribed paid-in surplus and capital stock of the Federal Land Banks, and capital stock of the Production Credit Corporations and the Federal Farm Mortgage Corporation. Also included is a credit of $1,154,508 in the special deposit account of the Regional Agricultural Credit Corporation. The amount for 1948 represents gross expenditures of $1,407,430 from the Agricultural Marketing Act revolving fund and $500,000 from the revolving fund for subscriptions to paid-in surplus of the Federal Intermediate Credit Banks and collections of $12,961,389 from operations of the Agricultural Marketing Act revolving fund and repayments of Government-subscribed capital stock of the Production Credit Corporations and the Federal Farm Mortgage Corporation.

TABLE 8.—*Receipts to U. S. Treasury arising from Department of Agriculture activities, fiscal years 1947 and 1948*

Classification and source	Fiscal year 1947					Fiscal year 1948			
	General fund [1]	Special fund [2]	Trust fund [3]	Repayment to RFC [4]	Total	General fund [1]	Special fund [2]	Trust fund [3]	Total
Collections on loans and recoveries of other assets:									
Collections of principal and interest on:									
Rural rehabilitation loans				$106, 992, 783	$106, 992, 783	[5] $59, 591, 687			$59, 591, 687
Farm tenancy loans				37, 312, 524	37, 312, 524	[5] 31, 882, 338			31, 882, 338
Production and subsistence loans				1, 755, 536	1, 755, 536	[5] 44, 914, 524			44, 914, 524
Crop and feed, flood and windstorm, and other Farmers Home Administration loans	$9, 296, 342	[6] $16, 647, 235		2, 176, 540	28, 120, 117	[5] 12, 765, 926			12, 765, 926
Rural electrification loans	129, 398			22, 395, 384	22, 524, 782	[7] 31, 203, 714			31, 203, 714
Sale of lands and buildings	129, 589				129, 589	257, 864			257, 864
Proceeds from sale of assets of labor supply centers						563, 039			563, 039
Proceeds from liquidation of Federal Surplus Commodities Corporation	2, 666, 603				2, 666, 603				
Proceeds from assets liquidated pursuant to Farmers Home Administration Act of 1946	93, 351				93, 351	277, 579			277, 579
Total	12, 315, 283	16, 647, 235		170, 632, 767	199, 595, 285	181, 456, 671			181, 456, 671
Receipts from rentals and operations, and miscellaneous reimbursements and collections:									
Business on the national forests—primarily timber sales and grazing fees	11, 870, 700	[8] 6, 502, 100			18, 372, 800	15, 684, 242	[8] $8, 552, 189		24, 236, 431
Receipts from Tongass National Forest held pending determination of land ownership							130, 594		130, 594
Use of lands held under title III of the Bankhead-Jones Farm Tenant Act	590, 532	[9] 196, 844			787, 376	672, 426	[9] 224, 142		896, 568
Fees and reimbursements for inspection and grading of farm products; and rent of Government-owned food processing plants, farm labor supply centers, and other facilities	3, 762, 944				3, 762, 944	2, 291, 429			2, 291, 429
Sales of agricultural products not required in connection with the work of the Department; and reimbursements for professional and scientific services rendered	1, 087, 603				1, 087, 603	990, 341			990, 341
Fines and penalties under commodity marketing quotas, and other violations	1, 493, 016				1, 493, 016	4, 847, 738			4, 847, 738
Miscellaneous services, gifts, forfeitures, sales, and reimbursements	3, 192, 525				3, 192, 525	1, 770, 446			1, 770, 446
Assessments for examinations and supervisory services rendered agencies of the farm credit system		2, 604, 601			2, 604, 601		2, 496, 133		2, 496, 133
Proceeds from sale of motor vehicles and other equipment for use in purchasing similar equipment		1, 641, 591			1, 641, 591		1, 907, 549		1, 907, 549
Total	21, 997, 320	10, 945, 136			32, 942, 456	26, 256, 622	13, 310, 607		39, 567, 229

Trust fund receipts:									
Contributions from private cooperators for various activities on national and private forest lands			$4,768,664		4,768,664			$5,386,351	5,386,351
Fees received for inspection and grading of farm products upon application of interested parties			6,166,237		6,166,237			5,197,736	5,197,736
Deposits for constructing access roads to standing timber to facilitate the veterans' emergency housing program (RFC funds)			10,900,000		10,900,000				
State rural rehabilitation corporations, deposits for rehabilitation purposes in respective States			16,447,574		16,447,574			14,288,757	14,288,757
Deposits for operation and maintenance of resettlement projects and for lease and purchase contracts			231,955		231,955			28,585	28,585
Deposits for operation and maintenance of water distribution systems, sale of farm units, and land leases, water conservation and utilization projects			134,049		134,049			174,529	174,529
Receipts from producers for the determination of moisture content and grade of agricultural commodities used as basis for Commodity Credit Corporation loans			2,608,966		2,608,966			1,782,212	1,782,212
Receipts for miscellaneous special services, contributions, collections, etc			−13,175		−13,175			212,843	212,843
Total			41,244,270		41,244,270			27,071,013	27,071,013
Other receipts:									
Payment of CCC capital surplus to Treasury						17,693,492			17,693,492
Interest paid to Treasury on CCC borrowings	1,957,804				1,957,804	413,161			413,161
Interest paid to Treasury on bonds, Federal Farm Mortgage Corporation	10,109				10,109	55,355			55,355
Federal Intermediate Credit Bank franchise tax paid to Treasury	288,018				288,018	222,120			222,120
Return of RACC paid-in surplus to Treasury						12,500,000			12,500,000
Total	2,255,931				2,255,931	30,884,128			30,884,128
Grand total	36,568,534	27,592,371	41,244,270	170,632,767	276,037,942	238,597,421	13,310,607	27,071,013	278,979,041

[1] Revenue and nonrevenue receipts deposited in the Treasury, and available for general fund purposes.

[2] Revenue and nonrevenue receipts deposited in the Treasury for subsequent distribution, or use for specific purposes, pursuant to various legislative authorizations.

[3] Receipts deposited in trust in the Treasury for expenditure by the Department, as trustee, for specified purposes.

[4] Collections of principal and interest on REA and FHA loans for repayment to RFC. In accordance with the provisions of the Agricultural Appropriation Act, 1948, the unpaid balances of notes and loan authorizations were transferred from RFC to Treasury effective at the close of the fiscal year 1947; thus, collections in 1948 are shown under "general fund" receipts.

[5] The amounts shown include collections totalling $44,544,029 applied for payment-in-full of notes transferred from RFC to Treasury by the Agricultural Appropriation Act, 1948.

[6] The Farmers Home Administration Act of 1946 made these collections available for production and subsistence loans in the fiscal year 1947. Thereafter, collections are for payment into miscellaneous receipts of the Treasury and for the fiscal year 1948, therefore, are included in the amount shown under "general fund" receipts.

[7] Collections for deposit into miscellaneous receipts of the Treasury in accordance with the provisions of the Agricultural Appropriation Act, 1948.

[8] Represents the portion of the total receipts from national forests available for (*a*) 25-percent fund for payments to States for benefit of schools and roads, (*b*) 10-percent fund for construction and maintenance of roads and trails in States from which proceeds are derived, and (*c*) appropriations from forest receipts for acquisition of lands.

[9] For payment to counties in which such lands are located.

TABLE 9.—*Summary of funds provided and funds applied, by corporations and by general type of activity, fiscal year 1948*

	Total	Commodity Credit Corporation	Farm Credit Administration Corporations	Federal Crop Insurance Corporation
Funds provided:				
By realization of assets	$2,349,250,379	$304,335,790	$2,044,914,589	
By income	2,361,320,971	2,235,278,099	63,664,761	$62,378,111
By net change in borrowings, capital subscriptions, and appropriations	13,517,269	−91,773,464	91,084,187	14,206,546
By net change in working capital	115,930,740	132,361,088	2,994,747	−19,425,095
Net funds provided	4,840,019,359	2,580,201,513	2,202,658,284	57,159,562
Adjustments for funds provided from appropriations and included in table 1	−511,428,504	−496,914,073		−14,514,431
Net corporate funds provided	4,328,590,855	2,083,287,440	2,202,658,284	42,645,131
Funds applied:				
To acquisition of assets	2,488,027,256	326,393,342	2,161,633,914	
To expenses	2,351,992,103	2,253,808,171	41,024,370	57,159,562
Total funds applied	4,840,019,359	2,580,201,513	2,202,658,284	57,159,562
Adjustments for funds provided from appropriations and included as obligations in table 1	−511,428,504	−496,914,073		−14,514,431
Net corporate funds applied	4,328,590,855	2,083,287,440	2,202,658,284	42,645,131
By general type of activity:				
Funds applied to:				
Agricultural loan, investment, and insurance programs	2,245,303,415		2,202,658,284	42,645,131
Production, purchase, diversion, and distribution of agricultural commodities, including price support programs	2,083,287,440	2,083,287,440		
	4,328,590,855	2,083,287,440	2,202,658,284	42,645,131

TABLE 10.—*Corporations and lending agencies—combined condensed comparative balance sheet as of June 30, 1947 and 1948* [1]

Item	June 30, 1947 [2]		June 30, 1948		Increase or decrease (−) during period	
Assets:						
Cash	$713,390,757		$812,358,459		$98,967,702	
Investments (net)	475,215,009		464,375,771		−10,839,238	
Loans receivable (net)	2,628,894,602		2,968,432,280		339,537,678	
Accounts and notes receivable (net)	319,971,610		169,919,722		−150,051,888	
Recoverable from Secretary of Treasury under Public Laws 389 and 393, 80th Cong.[3]			55,768,386		55,768,386	
Commodities owned (net)	369,445,745		221,041,029		−148,404,716	
Land, buildings, and equipment (net)	14,247,240		10,291,877		−3,955,363	
Advances under 1947 Cuban raw sugar agreements [4]	243,975,438		15,111		−243,960,327	
Other assets (net)	91,753,602		92,400,140		646,538	
Total assets		$4,856,894,003		$4,794,602,775		−$62,291,228
Liabilities:						
Accounts payable	137,009,798		63,323,480		−73,686,318	
Advance payments received in connection with sale of commodities	251,196,116		46,759,164		−204,436,952	
Bonds, debentures, and notes payable	2,250,649,637		2,466,897,597		216,247,960	
Obligation to purchase loans made by private lenders	38,592,044		17,192,720		−21,399,324	
Reserve fund established for postwar price support of agriculture	440,049,304		429,754,997		−10,294,307	
Other liabilities	76,005,594		70,218,945		−5,786,649	
Total liabilities		3,193,502,493		3,094,146,903		−99,355,590
Excess of assets over liabilities		1,663,391,510		1,700,455,872		37,064,362
Represented by:						
Capital stock:						
Owned by private interests	68,166,233		68,994,778		828,545	
Owned by U. S. Government	522,250,000		520,245,000		−2,005,000	
Paid-in surplus, U. S. Government	1,985,964,046		1,956,270,554		−29,693,492	
Funds appropriated from the U. S. Treasury for program operations and administration	1,125,638,851		1,124,502,660		−1,136,191	
Total		3,702,019,130		3,670,012,992		−32,006,138
Net accumulated earnings or losses (−):						
Legal reserves	92,471,855		104,937,770		12,465,915	
Reserves for contingencies	16,150,000		17,350,000		1,200,000	
Unreserved earned surplus or deficit (−):						
Cumulative grants, subsidies, and contributions	−2,437,957,206		−2,433,978,609		3,978,597	
Undivided profits	290,707,731		342,133,719		51,425,988	
Total		−2,038,627,620		−1,969,557,120		69,070,500
Net excess		1,663,391,510		1,700,455,872		37,064,362

[1] Prepared from reports submitted pursuant to Budget-Treasury Regulation No. 3, Revised, issued under Executive Order No. 8512, as amended. See table 11 for identification of corporations and lending agencies included.

[2] Data for June 30, 1947 reflect certain adjustments for purposes of comparability with those as of June 30, 1948.

[3] Represents amount of loss sustained by Commodity Credit Corporation resulting from the disposal of price-support commodities appropriate for assistance and relief to foreign countries, and in excess of domestic requirements, at prices equivalent to the domestic market price of a quantity of wheat having a caloric value equal to that of the quantity so disposed of, for which notes of Commodity Credit Corporation held by the Secretary of the Treasury are to be cancelled, in accordance with the Foreign Aid Act of 1947 (Public Law 389—80th Cong.). Public Law 393 (80th Cong.) limited losses to be incurred under the authority of Public Law 389 to $57,500,000.

[4] The 1947 crop is the last one for which part of the shipments of raw sugar from Cuba is financed by means of 90 percent advances by commercial banks for the account of Commodity Credit Corporation, such advances being liquidated upon delivery of sugar by payments made to banks for the account of the Corporation.

TABLE 11.—*Corporations and lending agencies—combining condensed balance sheet as of June 30, 1948* [1]

Item	Total corporations and lending agencies	Corporations					
		Total corporations	Commodity Credit Corporation	Federal Crop Insurance Corporation	Farm Credit Administration		
					Banks for cooperatives	Federal intermediate credit banks	Federal land banks
Assets:							
Cash	$812,358,459	$742,724,223	$618,506,510	$28,219,188	$13,152,171	$15,249,637	$21,264,823
Investments (net)	464,375,771	284,875,771			43,363,461	43,585,148	100,580,329
Loans receivable (net)	2,968,432,280	1,847,625,723	139,387,193		229,470,446	565,334,676	832,997,767
Accounts and notes receivable (net)	169,919,722	169,001,033	160,715,689	5,714,626	17,503	489,357	1,446,320
Recoverable from Secretary of Treasury under Public Laws 389 and 393—80th Cong.[2]	55,768,386	55,768,386	55,768,386				
Commodities owned (net)	221,041,029	221,041,029	221,041,029				
Land, buildings, and equipment (net)	10,291,877	6,475,636	1,062,878		50,635		5,362,123
Advances under 1947 Cuban raw sugar agreements [3]	15,111	15,111	15,111				
Other assets (net)	92,400,140	25,383,962	1,572,202		1,810,867	3,736,307	15,894,945
Total assets	4,794,602,775	3,352,910,874	1,198,068,998	33,933,814	287,865,083	628,395,125	977,546,307
Liabilities:							
Accounts payable	63,323,480	63,316,278	59,984,165	1,084,447	27,036	385,558	1,624,615
Advance payments received in connection with sales of commodities	46,759,164	46,759,164	46,759,164				
Bonds, debentures, and notes payable	2,466,897,597	1,748,823,242	476,250,049		52,399,732	528,800,000	689,635,661
Obligation to purchase loans made by private lenders	17,192,720	17,192,720	17,192,720				
Reserve fund established for postwar price support of agriculture	429,754,997	429,754,997	429,754,997				
Other liabilities	70,218,945	59,431,079	20,420,896	240,254	812,120	3,997,349	31,902,802
Total liabilities	3,094,146,903	2,365,277,480	1,050,361,991	1,324,701	53,238,888	533,182,907	723,163,078
Excess of assets over liabilities	1,700,455,872	987,633,394	147,707,007	32,609,113	234,626,195	95,212,218	254,383,229
Represented by:							
Capital stock:							
Owned by private interests	68,994,778	68,994,778			12,642,500		56,352,278
Owned by U. S. Government	520,245,000	520,245,000	100,000,000	100,000,000	178,500,000	60,000,000	
Paid-in surplus, U. S. Government	1,956,270,554	1,956,270,554	[4] 1,946,310,554			500,000	
Funds appropriated from the U. S. Treasury for program operations and administration	1,124,502,660	53,402,449		53,402,449			
Total	3,670,012,992	2,598,912,781	2,046,310,554	153,402,449	191,142,500	60,500,000	56,352,278
Net accumulated earnings or losses (−):							
Legal reserves:							
Private interests	94,677,302	94,677,302			726,714		93,950,588
United States interests	10,260,468	10,260,468			10,260,468		
Reserves for contingencies:							
Private interests	471,262	471,262			471,262		
United States interests	16,878,738	16,878,738			6,653,738	10,225,000	
Unreserved earned surplus or deficit (−):							
Cumulative grants, subsidies, and contributions, United States interests	−2,433,978,609	−2,104,192,302	−2,104,192,302				
Undivided profits or losses (−):							
Private interests	105,758,486	105,758,486			1,678,123		104,080,363
United States interests	236,375,233	264,866,659	205,588,755	−120,793,336	23,693,390	24,487,218	
Total	−1,969,557,120	−1,611,279,387	−1,898,603,547	−120,793,336	43,483,695	34,712,218	198,030,951
Net excess	1,700,455,872	987,633,394	147,707,007	32,609,113	234,626,195	95,212,218	254,383,229

Item	Corporations—Continued			Lending agencies			
	Farm Credit Administration—Continued						
	Federal Farm Mortgage Corporation	Production credit corporations	Regional Agricultural Credit Corporation	Total lending agencies	Farmers Home Administration	Rural Electrification Administration	Agricultural Marketing Act revolving fund (FCA)
Assets:							
Cash	$44, 083, 832	$791, 736	$1, 456, 326	$69, 634, 236	$36, 662, 059	$29, 713, 766	$3, 258, 411
Investments (net)		97, 346, 833		179, 500, 000	1, 000, 000		178, 500, 000
Loans receivable (net)	80, 102, 816		332, 825	1, 120, 806, 557	265, 991, 295	853, 782, 225	1, 033, 037
Accounts and notes receivable (net)	561, 380	55, 763	395	918, 689	918, 689		
Land, buildings, and equipment (net)				3, 816, 241	3, 588, 659	227, 582	
Other assets (net)	1, 892, 636	468, 591	8, 414	67, 016, 178	55, 602, 680	10, 427, 533	985, 965
Total assets	126, 640, 664	98, 662, 923	1, 797, 960	1, 441, 691, 901	363, 763, 382	894, 151, 106	183, 777, 413
Liabilities:							
Accounts payable	198, 096	10, 905	1, 456	7, 202	302	6, 900	
Bonds, debentures, and notes payable	1, 737, 800			718, 074, 355		718, 074, 355	
Other liabilities	1, 722, 342	255, 988	79, 328	10, 787, 866	5, 042, 181	5, 742, 473	3, 212
Total liabilities	3, 658, 238	266, 893	80, 784	728, 869, 423	5, 042, 483	723, 823, 728	3, 212
Excess of assets over liabilities	122, 982, 426	98, 396, 030	1, 717, 176	712, 822, 478	358, 720, 899	170, 327, 378	183, 774, 201
Represented by:							
Capital stock:							
Owned by U. S. Government	10, 000	81, 635, 000	100, 000				
Paid-in surplus, U. S. Government			9, 460, 000				
Funds appropriated from the U. S. Treasury for program operations and administration				1, 071, 100, 211	389, 227, 993	181, 872, 218	500, 000, 000
Total	10, 000	81, 635, 000	9, 560, 000	1, 071, 100, 211	389, 227, 993	181, 872, 218	500, 000, 000
Net accumulated earnings or losses (—):							
Unreserved earned surplus or deficit (—):							
Cumulative grants, subsidies, and contributions, United States interests				—329, 786, 307			—329, 786, 307
Undivided profits or losses (—):							
United States interests	122, 972, 426	16, 761, 030	—7, 842, 824	—28, 491, 426	—30, 507, 094	—11, 544, 840	13, 560, 508
Total	122, 972, 426	16, 761, 030	—7, 842, 824	—358, 277, 733	—30, 507, 094	—11, 544, 840	—316, 225, 799
Net excess	122, 982, 426	98, 396, 030	1, 717, 176	712, 822, 478	358, 720, 899	170, 327, 378	183, 774, 201

[1] Prepared from reports submitted pursuant to Budget-Treasury Regulation No. 3, Revised, issued under Executive Order No. 8512, as amended.
[2] See footnote 3, table 10.
[3] See footnote 4, table 10.
[4] Represents net restoration of capital in accordance with the act of Mar. 8, 1938, as amended, for impairment incurred as a result of carrying out programs authorized by law.

TABLE 12.—*Corporations and lending agencies—combining statement of income and expense, fiscal year 1948 and comparison in total with fiscal year 1947* [1]

Item	Total corporations and lending agencies		Corporations				
						Farm Credit Administration	
	[2] 1947	1948	Total corporations	Commodity Credit Corporation	Federal Crop Insurance Corporation	Banks for cooperatives	Federal intermediate credit banks
Income:							
Sale of commodities owned	$2,341,567,779	$2,155,127,904	$2,155,127,904	$2,133,679,531	$21,448,373		
Credit for price support losses recoverable from Secretary of Treasury [4]		55,768,386	55,768,386	55,768,386			
Rentals earned	718,688	212,518	44,460	44,460			
Interest earned on loans	96,440,284	100,004,486	61,266,067	4,900,854		$6,394,835	$6,946,312
Interest earned on securities	6,957,997	6,244,143	6,238,429			1,046,400	1,042,681
Other interest and dividends earned	3,920,428	3,783,226	3,711,255	3,252,982	220,700		10,988
Crop insurance premiums	33,055,345	40,709,038	40,709,038		40,709,038		
Profit on disposition of various assets	6,263,010	2,398,100	2,453,237	964,989		290,482	
Recoveries on assets charged off	189,893	158,215	156,598			1,822	1,937
Miscellaneous other income	4,630,542	36,023,810	35,990,005	35,323,057		110,481	7,145
Total income	2,493,743,966	2,400,429,826	2,361,465,379	2,233,934,259	62,378,111	7,844,020	8,009,063
Expense:							
Cost of commodities sold	2,299,327,838	2,232,805,820	2,232,805,820	2,214,666,118	18,139,702		
Interest expense	30,224,560	29,308,346	18,776,385	843,062		1,035,549	5,397,199
Administrative expenses, including salaries and expenses of lending agencies	76,212,810	64,675,745	34,821,955	[5] 7,764,587	[6] 4,327,089	1,701,538	[5] 1,355,539
Depreciation (exclusive of $1,349,376 for 1947 and $5,021 for 1948 included in cost of commodities sold by Commodity Credit Corporation)	1,013,761	739,000	713,714	607,948		1,282	
Direct subsidies [7]	−12,915,095	−2,308,829	−2,308,829	−2,308,829			
Crop insurance indemnities	63,391,278	34,692,771	34,692,771		34,692,771		
Direct losses on price-support program (other than losses on sale of commodities acquired under such program)	37,328,807	15,203,528	15,203,528	15,203,528			
Loans receivable and other assets charged off	7,451,868	12,751,481	651,311	319,531	20,825	1,780	390
Loss on disposition of various assets	8,025,400	−2,860,730	17,969			1,489	
Premium written off on securities purchased	214,665	[8] −954,554	−954,554				−490,532
Amortization of net premium paid on securities	184,940	204,407	204,407			46,226	53,341
Miscellaneous other expenses	6,475,005	15,766,461	15,696,665	15,335,897			182,744
Total expense	2,516,935,837	2,400,023,446	2,350,321,142	2,252,431,842	57,180,387	2,787,864	6,498,681
Net income or loss (−) before provision for estimated losses on assets and operations	−23,191,871	406,380	11,144,237	−18,497,583	5,197,724	5,056,156	1,510,382
Increases (−) or decreases (+) in reserves for estimated losses	[9] +210,139,821	+77,811,765	+78,258,216	+66,002,539	−178,919	−1,708,017	+2,341
Net income or loss (−) for year	186,947,950	78,218,145	89,402,453	47,504,956	5,018,805	3,348,139	1,512,723

See footnotes at end of table.

Item	Corporations—Continued				Lending agencies			
	Farm Credit Administration—Continued							
	Federal land banks	Federal Farm Mortgage Corporation	Production credit corporations	Regional Agricultural Credit Corporation	Total lending agencies	Farmers Home Administration [3]	Rural Electrification Administration	Agricultural Marketing Act revolving fund (FCA)
Income:								
Rentals earned					$168,058	$168,058		
Interest earned on loans	$37,275,231	$5,692,930		$55,905	38,738,419	24,320,242	$14,365,623	$52,554
Interest earned on securities	2,457,908		$1,691,440		5,714	5,714		
Other interest and dividends earned		205,685	20,900		71,971	71,971		
Profit on disposition of various assets	884,604	155,190	157,858	114	−55,137	−67,386		12,249
Recoveries on assets charged off	94,457	51,144		7,238	1,617			1,617
Miscellaneous other income	285,007	195,229	60,223	8,863	33,805	33,805		
Total income	40,997,207	6,300,178	1,930,421	72,120	38,964,447	24,532,404	14,365,623	66,420
Expense:								
Interest expense	11,370,299	130,276			10,531,961	222,862	10,309,099	
Administrative expenses, including salaries and expenses of lending agencies	15,375,143	[5] 2,562,702	[5] 1,585,773	[5] 149,584	29,853,790	25,087,191	4,766,599	
Depreciation (exclusive of $1,349,376 for 1947 and $5,021 for 1948 included in cost of commodities sold by Commodity Credit Corporation)	104,484				25,286		25,286	
Loans receivable and other assets charged off	12,571	−1,388	61,835	235,767	12,100,170	12,097,627		2,543
Loss on disposition of various assets	13,865			2,615	−2,878,699	−2,980,787		102,088
Premium written off on securities purchased			−464,022					
Amortization of net premium paid on securities	104,840							
Miscellaneous other expenses			177,683	341	69,796	69,796		
Total expense	26,981,202	2,691,590	1,361,269	388,307	49,702,304	34,496,689	15,100,984	104,631
Net income or loss (−) before provision for estimated losses on assets and operations	14,016,005	3,608,588	569,152	−316,187	−10,737,857	−9,964,285	−735,361	−38,211
Increases (−) or decreases (+) in reserves for estimated losses	−34,791	+13,926,781	+64,900	+183,382	−446,451	−344,606	−224,716	+122,871
Net income or loss (−) for year	13,981,214	17,535,369	634,052	−132,805	−11,184,308	−10,308,891	−960,077	84,660

(−) Indicates negative item.

[1] Prepared from reports submitted pursuant to Budget-Treasury Regulation No. 3, Revised, issued under Executive Order No. 8512, as amended. Reflects certain adjustments for purposes of uniformity and comparability.

[2] Reflects certain adjustments for purposes of comparability with 1948 data.

[3] Includes certain adjustments applicable to activities of prior year in connection with transfer of net assets from Farm Security Administration.

[4] See footnote 3, table 10.

[5] Congressional limitation on expenditures from corporate funds for administrative expenses for 1948: Commodity Credit Corporation $8,450,000; Federal intermediate credit banks $1,357,500; Federal Farm Mortgage Corporation $2,750,000; Production credit corporations $1,600,000; and Regional Agricultural Credit Corporation $200,000.

[6] Funds for administrative expenses provided by annual appropriation (1948 amount $5,000,000).

[7] Negative figures result from downward adjustments in accrued subsidy liabilities established on the books of account by CCC at June 30, 1946, from recoveries of overpayments of subsidies and from other adjustments.

[8] Negative figure results from reversal during 1948 of previous write-off of premium paid on securities in order to establish basis for amortization of premium over remaining non-callable life of securities.

[9] Includes $178,697,602 representing transfer to earnings by Commodity Credit Corporation during 1947 of the liability reserve for general commodities purchase program.

TABLE 13.—*Corporations and lending agencies—combining statement of sources and application of funds, fiscal year 1948 and comparison in total with fiscal year 1947* [1]

Item	Total corporations and lending agencies		Corporations				
						Farm Credit Administration	
	[2] 1947	1948	Total corporations	Commodity Credit Corporation	Federal Crop Insurance Corporation	Banks for cooperatives	Federal intermediate credit banks
FUNDS APPLIED							
To acquisition of assets:							
Loans made	$2,462,493,819	$2,771,877,609	$2,438,870,252	$326,324,358		$547,682,040	$1,417,939,632
Purchase of securities	66,779,534	49,709,656	48,709,656			13,343,214	11,747,001
Purchase of class A stock of production credit associations	129,800	125,000	125,000				
Acquisition of land, structures, and equipment	169,624	148,794	68,984	68,984			
Acquisition of security or collateral on defaulted loans	1,834,156	260,794	253,364			2,198	
Total	2,531,406,933	2,822,121,853	2,488,027,256	326,393,342		561,027,452	1,429,686,633
To expenses [3]	2,511,610,922	2,390,869,895	2,351,992,103	2,253,808,171	$57,159,562	2,737,087	6,935,482
To retirement of borrowings and capital and distribution of surplus:							
Repayment of borrowings:							
To U. S. Treasury	[4] 2,269,000,000	1,119,184,365	1,054,000,000	1,033,000,000			
To other Government agencies	347,169,071	122,471,859	122,471,859			101,471,859	
To the public	1,225,636,113	915,085,980	915,085,980	128,243,991		80,467,949	632,815,000
Repayment of capital and surplus:							
To U. S. Treasury	142,822,650	147,247,594	42,198,492	[5] 17,693,492			
To others	22,938,323	20,312,115	20,312,115			9,698,500	
Appropriated funds returned to U. S. Treasury or transferred to other Government agencies	221,565	3,289,990	834,126		834,126		
Revenues deposited as miscellaneous receipts, U. S. Treasury	3,806,893	2,007	1,720		1,720		
Franchise tax payable to U. S. Treasury	222,120	178,181	178,181				178,181
Dividends declared	9,238,473	9,031,475	9,031,475				
Total	4,021,055,208	2,336,803,566	2,164,113,948	1,178,937,483	835,846	191,638,308	632,993,181
To net increase in working capital and deferred items	619,626,555	41,997,343	40,497,046		19,425,095		2,675,723
Total funds applied	9,683,699,618	7,591,792,657	7,044,630,353	3,759,138,996	77,420,503	755,402,847	2,072,291,019

FUNDS PROVIDED							
By realization of assets:[7]							
Repayments on loans	2,333,483,950	2,437,538,662	2,284,250,020	302,950,523		485,284,067	1,256,277,097
Sales of securities	115,566,746	52,205,622	52,205,622			13,397,812	11,749,844
Retirement of class A stock of production credit associations	7,554,215	9,766,266	9,766,266				
Disposal of land, structures, and equipment	5,391,319	1,642,534	1,415,228	1,385,267			
Sale of security or collateral acquired on defaulted loans	4,937,849	1,896,943	1,613,243			80,294	15
Total	2,466,934,079	2,503,050,027	2,349,250,379	304,335,790		498,762,173	1,268,026,956
By income[6]	2,500,396,051	2,398,674,180	2,361,320,971	2,235,278,099	62,378,111	7,553,538	8,009,063
By borrowings, capital and surplus subscriptions, and appropriations:							
Borrowings:							
From U. S. Treasury	1,487,000,000	1,195,042,000	963,000,000	963,000,000			
From other Government agencies	518,197,949	143,541,697	143,541,697			143,541,697	
From the public	916,083,669	1,034,406,468	1,034,406,468	124,164,019		80,467,949	795,755,000
Capital and surplus subscriptions:							
By U. S. Treasury	1,583,476,885	10,500,000	10,500,000		10,000,000		500,000
By borrowers	18,832,470	21,140,660	21,140,660			13,529,800	
Appropriations from U. S. Treasury, including transfers from other Government agencies	49,362,480	115,028,545	5,042,392		5,042,392		
Total	4,572,953,453	2,519,659,370	2,177,631,217	1,087,164,019	15,042,392	237,539,446	796,255,000
By net decrease in working capital and deferred items	143,416,035	170,409,080	156,427,786	132,361,088		11,547,690	
Total funds provided	9,683,699,618	7,591,792,657	7,044,630,353	3,759,138,996	77,420,503	755,402,847	2,072,291,019

See footnotes at end of table.

TABLE 13.—*Corporations and lending agencies—combining statement of sources and application of funds, fiscal year 1948 and comparison in total with fiscal year 1947* [1]—Continued

Item	Corporations—Continued				Lending agencies			
	Farm Credit Administration—Continued							
	Federal land banks	Federal Farm Mortgage Corporation	Production credit corporations	Regional Agricultural Credit Corporation	Total lending agencies	Farmers Home Administration	Rural Electrification Administration	Agricultural Marketing Act revolving fund (FCA)
FUNDS APPLIED								
To acquisition of assets:								
Loans made	$145,420,395	$1,483,059		$20,768	$333,007,357	$85,306,270	$246,235,957	$1,465,130
Purchase of securities	6,529,779		$17,089,662		1,000,000	1,000,000		
Purchase of class A stock of production credit associations			125,000					
Acquisition of land, structures, and equipment					79,810	25,247	54,563	
Acquisition of security or collateral on defaulted loans	157,378	90,554		3,234	7,430			7,430
Total	152,107,552	1,573,613	17,214,662	24,002	334,094,597	86,331,517	246,290,520	1,472,560
To expenses [3]	26,745,442	2,692,978	1,763,456	149,925	38,877,792	23,802,094	15,075,698	
To retirement of borrowings and capital and distribution of surplus:								
Repayment of borrowings:								
To U. S. Treasury		21,000,000			65,184,365	53,109,816	12,074,549	
To other Government agencies	21,000,000							
To the public	72,871,840	687,200						
Repayment of capital and surplus:								
To U. S. Treasury		990,000	11,015,000	12,500,000	105,049,102	105,047,437	1,665	
To others	10,613,615							
Appropriated funds returned to U. S. Treasury or transferred to other Government agencies					2,455,864	2,169,291	286,573	
Revenues deposited as miscellaneous receipts, U. S. Treasury					287		287	
Dividends declared	9,031,475							
Total	113,516,930	22,677,200	11,015,000	12,500,000	172,689,618	160,326,544	12,363,074	
To net increase in working capital and deferred items		18,396,228			1,500,297	1,500,297		
Total funds applied	292,369,924	45,340,019	29,993,118	12,673,927	547,162,304	271,960,452	273,729,292	1,472,560

FUNDS PROVIDED								
By realization of assets:								
Repayments on loans	200,686,749	38,757,335		294,249	153,288,642	131,046,826	21,474,159	767,657
Sales of securities	8,781,708		18,276,258					
Retirement of class A stock of production credit associations			9,766,266					
Disposal of land, structures, and equipment	29,961				227,306	214,250	13,056	
Sale of security or collateral acquired on defaulted loans	1,073,814	437,696		21,424	283,700	83,961		199,739
Total	210,572,232	39,195,031	28,042,524	315,673	153,799,648	131,345,037	21,487,215	967,396
By income [6]	40,112,603	6,144,988	1,772,563	72,006	37,353,209	22,933,415	14,365,623	54,171
By borrowings, capital and surplus subscriptions, and appropriations:								
Borrowings:								
From U. S. Treasury					232,042,000	12,742,000	219,300,000	
From the public	34,019,500							
Capital and surplus subscriptions:								
By borrowers	7,610,860							
Appropriations from U. S. Treasury, including transfers from other Government agencies					109,986,153	104,940,000	5,046,153	
Total	41,630,360				342,028,153	117,682,000	224,346,153	
By net decrease in working capital and deferred items	54,729		178,031	12,286,248	13,981,294		13,530,301	450,993
Total funds provided	292,369,924	45,340,019	29,993,118	12,673,927	547,162,304	271,960,452	273,729,292	1,472,560

[1] Prepared from reports submitted pursuant to Budget-Treasury Regulation No. 3, Revised, issued under Executive Order No. 8512, as amended. Reflects certain adjustments for purposes of uniformity and comparability.

[2] Reflects certain adjustments for purposes of comparability with 1948 data.

[3] See individual items on table 12, "Statement of income and expense." Excludes "Depreciation," "Loans receivable and other assets charged off" and "Amortization of net premium paid on securities," which are not fund transactions. Also excludes "Loss on disposition of various assets" which has been deducted in computing amounts reported as funds provided by the realization of the respective assets, and excludes, "Premium written off on securities purchased," which is included in the amounts reported as funds applied to purchase of securities. Further, excludes amounts reported as "Direct subsidies," which amounts are included in this table in "Funds Provided by Income." In addition, in the case of Farmers Home Administration, amounts of expenses representing adjustments applicable to activities of the prior year are excluded in determining funds applied.

[4] Includes $1,563,288,642 representing cancellation by Treasury Department during the fiscal year 1947 of a like amount of notes payable of Commodity Credit Corporation for purpose of restoring the capital of the Corporation for impairment incurred as a result of carrying out programs authorized by law. Through appraisal by the Secretary of the Treasury of the assets and liabilities of CCC, the amounts of the impairment were determined to be $921,456,561 as of June 30, 1945, and $641,832,081 as of June 30, 1946. This "application of funds" is offset by an equal amount reported as funds provided by capital and surplus subscriptions by the U. S. Treasury.

[5] Represents payment to the United States Treasury of the surplus of CCC as of June 30, 1947 as determined through an appraisal by the Secretary of the Treasury of the assets and liabilities at that date in accordance with the act of Mar. 8, 1938, as amended. The Act provides that if the annual appraisal establishes the net worth of the Corporation as more than $100,000,000, the amount of the surplus is to be paid into the Treasury; if the appraisal establishes the net worth as less than $100,000,000, the Secretary of the Treasury on behalf of the United States shall restore the amount of such capital impairment by a contribution to the Corporation in the amount of such impairment. (See preceding footnote in re results of appraisals as of June 30, 1945 and 1946.)

[6] See individual items on table 12, "Statement of income and expense." Excludes "Profit on disposition of various assets," which is included in the amounts reported as funds provided by the realization of the respective assets. Includes negative amounts reported for "Direct subsidies" under Expenses. In addition, in the case of Farmers Home Administration, amounts of income representing adjustments applicable to activities of the prior year are excluded in determining funds provided.

APPENDIX TO FINANCIAL TABLES

Classification of agencies, corporations, and programs by General Type of Activity or Purpose as used in tables 1 and 9

I. RESEARCH, SERVICE, AND REGULATORY FUNCTIONS, INCLUDING PEST AND PLANT AND ANIMAL DISEASE CONTROL

- Bureau of Agricultural Economics
- Office of Foreign Agricultural Relations
- Extension Service
- Agricultural Research Administration
- Research and Marketing Act of 1946
- Commodity Exchange Authority
- Salaries and Expenses, Marketing Services
- White Pine Blister Rust Control
- Research Funds of Forest Service, Soil Conservation Service, Farm Credit Administration

II. AGRICULTURAL LOAN, INVESTMENT, AND INSURANCE PROGRAMS

- Farmers Home Administration
- Farm Credit Administration (including corporations under the supervision of Farm Credit Administration)[1]
- Rural Electrification Administration (including Reconstruction Finance Corporation and Treasury loan authorizations)
- Federal Crop Insurance Corporation

III. PRODUCTION, PURCHASE, DIVERSION, AND DISTRIBUTION OF AGRICULTURAL COMMODITIES

- Sugar Act
- Supply and Distribution of Farm Labor
- Exportation and Domestic Consumption of Agricultural Commodities (Section 32)
- National School Lunch Act
- Transfers from lend-lease appropriations
- Transfers from United Nations Relief and Rehabilitation Administration Appropriations
- Transfers from appropriations for foreign aid (including Assistance to Greece and Turkey and Relief Assistance to Countries Devastated by War)
- Transfers from Economic Cooperation Administration Appropriations
- Transfer for Food and Feed Conservation Program
- Sugar-Rationing Administration
- Commodity Credit Corporation

IV. CONSERVATION AND DEVELOPEMENT OF AGRICULTURAL LAND, WATER, AND FOREST RESOURCES

- Soil Conservation Service [1]
- Land Utilization and Retirement of Submarginal Land
- Water Conservation and Utilization
- Flood Control
- Conservation and Use of Agricultural Land Resources
- Forest Service (including Forest Roads and Trails)[1]

V. DEPARTMENTAL ADMINISTRATIVE, LEGAL, AND OTHER CENTRAL SERVICES

- Office of the Secretary
- Office of Solicitor
- Office of Information
- Library

[1] Excludes Research Projects which are included under group I.

DEPARTMENTAL BUDGET AND FISCAL ACTIVITIES

GENERAL

As good budgetary and financial administration is an essential element in achieving efficiency and economy in the public service, it is a primary responsibility of the Office of Budget and Finance to assure effective coordination and balance in the planning and conduct of the budgetary and financial aspects of the many and varied programs of work carried on in the Department of Agriculture. Accordingly, the Office has directed its efforts, through leadership and assistance, to improvement of the budget, fiscal, and procurement management phases of program planning and operations throughout the Department. The success of this endeavor depends in large measure on the initiative and cooperation of the administrators and staff of individual agencies of the Department in shaping and adopting improved practices. They are meeting this responsibility and are making substantial contributions toward more effective administration, thereby facilitating the Department's objective of making the greatest possible contribution to American agriculture and to the Nation's general welfare.

The Office of Budget and Finance serves as a staff agency of the Secretary in carrying out departmental functions relating to the budgetary, procurement, and fiscal affairs of the Department, and provides a three-way liaison between the agencies of the Department, other departments and agencies—especially the Bureau of the Budget, the General Accounting Office and the Treasury Department—and with committees of the Congress.

The Office participated during the past year in Department review and consideration of agricultural policies and programs, including budgetary and financial implications, both with respect to presently authorized activities and to needs for new or continuing legislation. These efforts are reflected in the carrying forward of current programs as well as in some features of legislation enacted by the Eightieth Congress, such as the Agricultural Act of 1948 (Public Law 897); the Golden Nematode Act (Public Law 645); the act to provide a Federal charter for the Commodity Credit Corporation (Public Law 806); the act providing for research and investigations relating to the eradication of cattle grubs (Public Law 651); the act authorizing the Secretary to undertake research on foot-and-mouth disease (Public Law 496); the Federal Aid Highway Act, 1948 (Public Law 834); the act to safeguard and consolidate certain areas within the Superior National Forest (Public Law 733); the act providing for transfer to the Department of certain alcohol plants from the Reconstruction Finance Corporation and War Assets Administration (Public Law 890); the Agricultural Appropriation Act, 1949 (Public Law 712); and the Government Corporations Appropriation Act, 1949 (Public Law 860).

In a program for the improvement of internal management throughout the Department, the Office, in cooperation with other staff offices and agencies, encouraged employee suggestions for, and par-

ticipation in, the development of better and more effective methods of overcoming operating problems and rendering more efficient and economical service. The work of the Office included the study or review of all suggestions which were Department-wide or Government-wide in scope, or which for some other reason could not be acted upon within the agency. Where deemed advisable, the necessary steps were taken to initiate action leading to the implementation of the suggestion. In addition many hundreds of suggestions that did not require departmental consideration were adopted by the agencies themselves. Some 1,800 management improvement case histories affecting many phases of the Department's work have been assembled for study and adaptation where practicable in other agencies of the Department.

Steps were taken to implement recommendations, previously submitted to the General Accounting Office pursuant to Public Law 601, Seventy-ninth Congress, for modification of certain legislative limitations and restrictions, generally Government-wide in application, which, in relation to estimated benefits, involve excessive administrative costs or undue difficulties in administration. Favorable legislation was enacted on two of these items, one modifying conditions under which forest development roads and trails can be constructed by force account, and the other involving amendment of the penalty mail law. In cooperation with the Office of Plant and Operations, studies were conducted and plans were made leading to what are expected to be significant economies through a more general use by agencies of the Department of the facilities of the Public Buildings Administration for the transmission of long distance communications.

During the fiscal year 1948, the Department received from committees of the Congress and the Budget Bureau 291 requests for reports on proposed legislation and enrolled enactments. The Office of Budget and Finance served as the Department clearance office for such matters, and in this connection assisted in the preparation of the reports in some instances, reviewed for budgetary and related implications reports prepared elsewhere in the Department, arranged for their consideration by interested Department agencies, and served as liaison in obtaining Budget Bureau clearance of all reports prepared for submission to the Congress.

The Office arranged for or prepared considerable information and data and rendered other assistance requested by the Commission on Organization of the Executive Branch. Material furnished included data on the organization, personnel, functions, and expenditures of agencies of the Department, public works construction programs, and obligations for work in cooperation with educational institutions.

IMPROVEMENT IN BUDGET JUSTIFICATIONS

Justification material submitted to the Bureau of the Budget and to the appropriations committees of the Congress, in explanation and support of budget estimates, is a primary concern of the Office. Realizing the tremendous quantities of written material which Budget Bureau examiners and the members of House and Senate Committees on Appropriations must review to understand adequately all of the economic and financial aspects and implications of budgetary proposals, this Office is striving constantly to improve the budget justifications by developing new and more simplified ways of presenting explanatory material on programs and activities for which funds are provided

annually in the Department of Agriculture Appropriation bill. During the past year a significant forward step was taken in this direction by eliminating from the explanatory notes, submitted in support of budget estimates for the fiscal year 1949, lengthy descriptions of work performed under each of the various appropriations. In lieu thereof, a concise summary statement was provided of the current program in each case, together with selected examples of recent progress in the field of work for which such funds are appropriated. This approach not only facilitated the examination and review of the budget submission, but reduced the length of the explanatory notes by nearly one-third (865 pages as compared with 1,275 pages in the previous year) with a corresponding saving in duplicating costs. The change has received the commendation of members of the House and Senate Committees on Appropriations, and of Budget Bureau examiners, who have the responsibility for reviewing the budget of the Department.

RESEARCH AND MARKETING ACT INCREASES WORK LOAD

Initiation of the program under the Research and Marketing Act of 1946 by an appropriation of $9,000,000 in the fiscal year 1948 created a tremendous increase in the work load of the Office of Budget and Finance. While some preliminary work had been done, before the appropriation was actually available, in the development of methods and procedures for handling the budgetary and financial aspects of such a program, many problems of unusual importance were presented in the application of such procedures and in the review and clearance of projects to be carried out under the act. Particularly difficult and complex budgetary policy and procedural questions had to be resolved to assure compliance with the stated purpose and intent of the Congress that funds appropriated under the act should be used to attack new problems in the field of agricultural research and marketing and should not be in substitution of work already under way and financed from other appropriations and funds available to the Department. A careful detailed review was made of each proposed project to determine that the nature and scope of the work to be performed was in keeping with the purposes for which the funds had been appropriated, and was properly correlated with other projects and activities conducted by the various agencies of the Department. During the year a total of 392 projects were reviewed for this purpose, and 326 allotments were made of Research and Marketing funds for new work to be carried on either in laboratories and other facilities of the Department or by cooperating Federal, State, and private agencies or institutions. The new contracting features of the Research and Marketing Act which authorize the Department to enter into contractual arrangements with other public and private institutions or individuals for the conduct of research on agricultural and related problems also required new policy determinations and presented many difficulties which had to be overcome in order to assure that the work would be performed on a basis mutually satisfactory to the contracting parties, and which would at the same time best serve the public interest. In carrying out this responsibility, new procedures and instructions were developed jointly by the Office of Budget and Finance, the Solicitor's Office, and the Administrator,

Research and Marketing Act. In addition, the terms of each proposed contract were carefully reviewed for compliance with applicable budgetary, fiscal, and procurement regulations, and to determine that the work to be performed under the contract was within the scope of approved Research and Marketing Act projects.

BUDGETARY AND FINANCIAL REPORTING

Reporting activities were considerably increased in the fiscal year 1948 by reason of functions, principally the procurement of food and other agricultural commodities, which the Department has carried out in connection with the various foreign aid and relief programs, including "Marshall Plan" activities. Detailed financial-type reports covering all funds allocated to this department were required by the Government agencies primarily responsible for administration of these programs. The Office of Budget and Finance prepared and submitted consolidated reports based on information furnished by the individual departmental agencies engaged in foreign aid activities.

Also, a large number of special reports on various budgetary and financial aspects of programs and activities of the Department were prepared at the request of other departments and agencies, congressional and other governmental committees, individual Members of Congress, and organizations and individuals outside the Government. The preparation of such special reports involved the assembly and analysis of budgetary and financial data on particular activities or types of expenses. While the total number of these reports remained about the same as for the preceding year, an increased number were more comprehensive and time-consuming. In addition, periodic reports were prepared as required by Budget Bureau and Treasury Department regulations.

ACCOUNTING AND AUDITING ACTIVITIES

In cooperation with agencies of the Department, studies were made to determine the adaptability of the uniform accounting system prescribed by General Regulation No. 100 to the operations of each agency. A proposed accounting system was developed for each agency based on this regulation, but with such modifications as were deemed necessary in view of the diversity of agency programs and activities, and all except three had been submitted to the Comptroller General for approval as of June 30, 1948. The Office worked closely with the General Accounting Office in its review and consideration of these proposed systems and approval had been received on two of them by the end of the year.

Modifications of the pay roll procedure prescribed by General Regulation No. 102 to fit specific operating problems of several agencies were developed and installed with the approval of the Comptroller General. Agreement was reached with the General Accounting Office to extend the "site audit" provisions of the pay roll procedure to certain field offices of the Department. Toward the close of the year, special studies of pay roll operations were initiated to analyze pay roll costs in relation to work load factors.

At the request of three agencies of the Department, comprehensive surveys of their fiscal and accounting operations were conducted and reports made thereon. Recommendations were made for simplifica-

tion, improvement, and standardization of certain accounting procedures and techniques, a number of which were adopted by the end of the year.

Procedures were developed and made effective in February 1948 under which the Treasury Department will provide agencies of the Department with current information, three times each month, as to the status of reimbursements and other repayments covered by the Treasury into cash accounts. Arrangements were completed with the State Department to use its facilities abroad in servicing the financial needs of representatives of this department working on agriculture problems in certain foreign countries. The Office prescribed instructions for agency use in installing revised retirement forms and related procedures issued by the Civil Service Commission, and assisted in effecting necessary changes in procedures for the establishment of control accounts to insure the accuracy of records and reports.

Notable progress was made in the further development and utilization of internal audit programs within agencies of the Department, the coordination of these programs with audits performed by the General Accounting Office, and improvement of audit procedures and auditors' manuals of instruction. An outstanding example was the development in the Rural Electrification Administration, with the assistance of this Office, of an Auditors' Handbook for use of its field auditors. The framework of this handbook was constructed through a series of discussions, and the proposed audit program was tested in audits of borrower-cooperatives. The refinements of the text material and working paper schedules, determined to be desirable through the test audits, were considered in further discussions, and the handbook was completed for use in the fiscal year 1949.

Continuing analyses were prepared covering all exceptions and suspensions made by the General Accounting Office on expenditure vouchers of agencies of the Department, and this information was utilized effectively in the establishment of better working arrangements with the General Accounting Office, and to eliminate insofar as practicable the recurrence of similar types of exceptions. An effective follow-up system was maintained with all agencies in the Department on exception notices, resulting in more prompt replies to the General Accounting Office and the elimination of time-consuming correspondence.

During the year, the Comptroller General submitted 39 reports covering examinations of Department field offices. Each of these reports was reviewed by the Office and special attention was given to matters on which the Comptroller General requested additional information or on which further administrative action by the agency was deemed advisable. Comments which appeared to have Department-wide application were carefully analyzed and, where appropriate, such information was directed to the attention of other agencies in the Department.

JOINT PROPERTY AND FISCAL SURVEYS

Under the sponsorship of a joint committee, composed of representatives of the General Accounting Office, the Treasury Department, and the Budget Bureau, studies were made and a property inventory control and accountability record system was developed

which would meet the needs of the Department, and recommendations thereon were submitted to the joint committee for consideration in the development of a more effective Government-wide system of inventory control and property accountability. Representatives of the Office also worked on two other joint studies sponsored by the same agencies on procedures for the audit of travel vouchers and related matters and the administrative examination of fiscal officers' accounts. The comprehensive consideration being given by these joint working groups to practical operating problems should produce constructive results and accomplish more effective procedures throughout the Government for the administration of these activities.

ADMINISTRATIVE AND OPERATING SUPPLY MANAGEMENT

Increased interest of the legislative and executive branches of the Government in effecting further improvements in procurement, warehousing, and property utilization brought new significance to the management phases of these functions. The Department re-examined many of its existing policies and procedures in this field and the needs of its operating programs, and assistance was given through representation on interdepartmental committees, and otherwise, in the development of new Government-wide policies and procedures.

Through the Interdepartmental Motor Equipment Committee, special attention was given to studies designed to improve management and utilization practices in connection with automotive equipment. These included studies on replacement standards, the budgetary and fiscal significance of automotive operating and cost data, and the standardization of a reporting system, including the design of forms for that purpose.

Membership on the United States Standard Commodity Catalog Board enabled the Department to give consideration to the possible effect on its operating programs of proposed legislation and regulations for establishing a Federal catalog system. Other important liaison activities were carried on through membership on the Advisory Committee on Procurement Policy, the Federal Specifications Board, and the Federal Standard Contract Committee.

In line with the Department's policy of gearing procurement functions more directly to program operations, increased field contracting authority was delegated in certain cases. This resulted in broader decentralization of procurement activities and at the same time, for purposes of economy and control, reserved for departmental review or handling the larger and more complex procurement transactions.

The Office awarded 2,447 contracts during the fiscal year 1948, compared to 1,765 in 1947, and 1,621 in 1946. These contracts covered major construction, supply and equipment items such as conservation materials (limestone, superphosphate, etc.), chemicals, insecticides, heavy machinery, road building equipment, surveying, laboratory and scientific equipment, seedlings, aerial surveys, feed and forage for research and experimental livestock, etc. To expedite the Department's flood control program, and in anticipation of increased construction work, special procedures were established for advertising and awarding contracts under this program.

Surveys were made and instructions issued to stimulate fuller utilization of existing Federal property by acquiring surplus Govern-

ment property, when practicable. Also, the decentralization of certain property activities by several additional agencies resulted in a fuller use of surplus property within the Department and permitted the Area Agricultural Equipment Committees to perform a more effective liaison and coordinating function in property utilization and disposition in the field.

The estimated dollar value of the Department's dispositions of surplus administrative and operating supplies and equipment during the fiscal years 1946, 1947, and 1948, were as follows:

Fiscal year	Intradepartmental transfers	Declared to disposal agencies	Sold, pending sale, or other disposal	Total estimated value
1946	$195,710	$1,425,617	$196,417	$1,817,744
1947	216,470	688,369	136,203	1,041,042
1948	549,470	519,777	228,472	1,297,719

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